



Trustees' Financial Summary

FY2020-21

Submit ID: 0331-96400507

15 Flathead County

0331 Bigfork H S

Due Date:

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

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

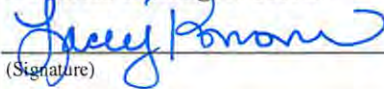
This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

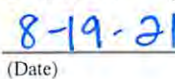
- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct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

Certification

Business Manager/Clerk: Lacey Porrovecchio

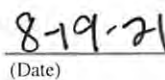
Phone #: (406) 837-7400


(Signature)


(Date)

Chair, Board of Trustees: Paul Sandry


(Signature)


(Date)

County Superintendent Jack Eggenesperger

(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	Agg of Reidm/indirect	LOCAL	none	local
003	Maintenance Permissive Levy	LOCAL		
005	High School WIN Time	LOCAL		
033	Spartan Kids Foundation	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		84.425D
077	CARES - Governor's Coronavirus Relief Fund, Per-ANB	FEDERAL		21.019
098	Swimming	LOCAL		
099	Wrestling	LOCAL		
100	Soccer	LOCAL		
102	HS AUTO SHOP	LOCAL		
104	Cross Country	LOCAL		
106	CSCT Medicaid	LOCAL		
109	Activity Bus	LOCAL	local	
111	Golf	LOCAL		
112	Vo Ed Business/Marketing	STATE	none	State
113	Vo Ed Family & Consumer Science	STATE	none	State
115	Vo Ed Tech Ed/Industrial Arts	STATE	none	State
116	misc donations	LOCAL	local	
117	Health Occupations Education	STATE		
120	Welding Class Fee	LOCAL		
121	Music Donation	LOCAL		
124	Glacier Bank Scholarship Funds	LOCAL		
127	Bodenhamer Donations	LOCAL		
129	HS Culinary Fees	LOCAL		
131	School Garden	LOCAL		
134	HS Science Lab Fees	LOCAL		
136	Spirit Fund	LOCAL		
780	IDEA, Part B, Special Education	FEDERAL	0150330772020	84.027



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
781	IDEA, Part B, Special Education	FEDERAL		84.027
820	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	01503318120	84.048A
821	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL		84.048A



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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)	417,332.04	201,201.01	171,940.12	106,009.05
02 Taxes Receivable - Real and Personal (120-149)	37,833.19	9,405.23	46.83	
03 Taxes Receivable - Protested (150-159)	1,664.09	411.04	15.46	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)	21,414.80	5,324.46		
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	478,244.12	216,341.74	172,002.41	106,009.05
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)	66,896.04	13,973.30		8,239.62
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES	66,896.04	13,973.30		8,239.62
DEFERRED INFLOWS				
36 Deferred Inflows (680)	39,497.28	9,816.27	62.29	
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)	59,738.90	352.71	139,750.00	30.80
46 Non-Materialized ANB - Excess Levy				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	312,111.90	192,199.46	32,190.12	97,738.63
52 TOTAL FUND BALANCE/EQUITY	371,850.80	192,552.17	171,940.12	97,769.43
53 TOTAL LIABILITIES AND FUND BALANCE	478,244.12	216,341.74	172,002.41	106,009.05



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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)	2,463.58	138,007.77	144,995.42	15,364.38
02 Taxes Receivable - Real and Personal (120-149)	383.63			
03 Taxes Receivable - Protested (150-159)	26.99			
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)	208.99	3,214.14	108,049.77	6.16
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	3,083.19	141,221.91	253,045.19	15,370.54
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)	121.21	12,651.41	8,511.82	
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES	121.21	12,651.41	8,511.82	
DEFERRED INFLOWS				
36 Deferred Inflows (680)	410.62			
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)			3,076.49	
48 Fund Balance for Budget	2,551.36	128,570.50	241,456.88	15,370.54
52 TOTAL FUND BALANCE/EQUITY	2,551.36	128,570.50	244,533.37	15,370.54
53 TOTAL LIABILITIES AND FUND BALANCE	3,083.19	141,221.91	253,045.19	15,370.54



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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)	40,400.96		3,436.37	6,983.74
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)	10,017.25			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	50,418.21		3,436.37	6,983.74
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)	3,927.04			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	3,927.04			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	46,491.17		3,436.37	6,983.74
52	TOTAL FUND BALANCE/EQUITY	46,491.17		3,436.37	6,983.74
53	TOTAL LIABILITIES AND FUND BALANCE	50,418.21		3,436.37	6,983.74



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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)	258,189.93	107,294.83		(10,735.16)
02 Taxes Receivable - Real and Personal (120-149)	2,842.21			28,760.88
03 Taxes Receivable - Protested (150-159)	118.89			1,504.61
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)	1,592.43			16,114.87
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	262,743.46	107,294.83		35,645.20
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)	2,961.10			30,265.49
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)	254.84			
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	259,527.52	107,294.83		5,379.71
52 TOTAL FUND BALANCE/EQUITY	259,782.36	107,294.83		5,379.71
53 TOTAL LIABILITIES AND FUND BALANCE	262,743.46	107,294.83		35,645.20



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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)	822.54	105,171.71		
02	Taxes Receivable - Real and Personal (120-149)		1,166.24		
03	Taxes Receivable - Protested (150-159)		59.70		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		651.80		
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	822.54	107,049.45		
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)		1,225.94		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		8,498.53		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	822.54	97,324.98		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	822.54	105,823.51		
53	TOTAL LIABILITIES AND FUND BALANCE	822.54	107,049.45		



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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 (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (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)	1.20		173,266.86	
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	1.20		173,266.86	
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)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	1.20		173,266.86	
52	TOTAL FUND BALANCE/EQUITY	1.20		173,266.86	
53	TOTAL LIABILITIES AND FUND BALANCE	1.20		173,266.86	



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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)	142,506.03	202,501.79		
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	142,506.03	202,501.79		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	49,881.44	202,501.79		
25	Other Current Liabilities (621-679)	92,624.59			
35	TOTAL LIABILITIES	142,506.03	202,501.79		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	142,506.03	202,501.79		



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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		1,047,654.59	1,336,671.88
	1190 Penalties and Interest on Taxes		2,659.93	3,175.68
	1510 Interest Earnings		6,634.47	1,894.38
	1900 Other Revenue from Local Sources		1,513.20	2,545.42
	1920 Contributions/Donations from Private Sources		0.00	14,650.00
	3110 Direct State Aid		1,209,974.02	1,238,785.18
	3111 Quality Educator		76,242.00	81,904.27
	3112 At Risk Student		6,889.24	6,380.89
	3113 Indian Education For All		7,158.96	7,557.68
	3114 American Indian Achievement Gap		864.00	1,100.00
	3115 State Special Education Allowable Cost Payment to Districts		65,865.04	68,897.92
	3116 Data For Achievement		6,855.78	7,236.58
	3120 State - Guaranteed Tax Base Aid		193,058.80	250,389.60
	6100 Material Prior Period Revenue Adjustments		4,115.94	4,209.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			2,629,485.97	3,025,399.00

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	886,923.83	1,002,379.27
			2XX Personal Services - Employee Benefits	100,940.06	107,694.98
			3XX Purchased Professional and Technical Services	105.00	0.00
			4XX Purchased Property Services	6,894.12	6,118.56
			5XX Other Purchased Services	7,059.86	7,884.16
			6XX Supplies and Materials	148,723.31	150,948.31
	21XX Support Services - Students				
			1XX Personal Services - Salaries	58,720.91	63,693.15
			2XX Personal Services - Employee Benefits	6,687.83	7,087.94
			3XX Purchased Professional and Technical Services	301.00	197.75
			6XX Supplies and Materials	2,513.00	1,296.51
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	35,396.52	28,559.10
			2XX Personal Services - Employee Benefits	2,978.42	2,422.84
			5XX Other Purchased Services	17,223.26	25,581.66
			6XX Supplies and Materials	249.76	0.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	62,448.92	71,966.00



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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	7,072.32	7,596.20	
			6XX Supplies and Materials	8,248.00	6,815.21	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	66,264.49	81,483.08	
			2XX Personal Services - Employee Benefits	11,152.06	10,716.42	
			3XX Purchased Professional and Technical Services	5,930.83	8,562.00	
			4XX Purchased Property Services	1,663.28	1,023.47	
			5XX Other Purchased Services	4,460.57	2,687.00	
			6XX Supplies and Materials	4,935.53	3,853.52	
			810 Dues and Fees	4,620.79	4,354.95	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	112,009.33	119,239.97	
			2XX Personal Services - Employee Benefits	20,336.08	20,159.49	
			4XX Purchased Property Services	0.00	1,080.00	
			5XX Other Purchased Services	11,479.21	7,993.04	
			6XX Supplies and Materials	4,730.50	3,658.21	
			810 Dues and Fees	425.00	508.29	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	60,333.60	65,523.00	
			2XX Personal Services - Employee Benefits	3,539.17	3,741.65	
			3XX Purchased Professional and Technical Services	14,567.25	12,972.35	
			4XX Purchased Property Services	0.00	1,085.00	
			5XX Other Purchased Services	1,710.07	750.32	
			6XX Supplies and Materials	1,243.43	596.65	
			810 Dues and Fees	1,771.34	283.50	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	123,144.32	139,988.13	
			2XX Personal Services - Employee Benefits	25,454.32	25,924.27	
			3XX Purchased Professional and Technical Services	8,301.85	399.00	
			4XX Purchased Property Services	126,225.38	131,932.49	
			5XX Other Purchased Services	21,756.88	22,352.29	
			6XX Supplies and Materials	35,545.00	20,204.27	
			7XX Property and Equipment Acquisition	4,195.75	0.00	
			810 Dues and Fees	0.00	443.34	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	975.87	0.00	
			2XX Personal Services - Employee Benefits	58.91	0.00	
			5XX Other Purchased Services	11.30	0.00	
			6XX Supplies and Materials	552.76	643.23	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	29,300.00	



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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	99,037.96	99,083.99	
			2XX Personal Services - Employee Benefits	18,289.62	18,612.91	
			5XX Other Purchased Services	594.47	0.00	
			6XX Supplies and Materials	4,259.70	3,270.20	
			810 Dues and Fees	0.00	259.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	1,314.19	1,337.60	
			2XX Personal Services - Employee Benefits	142.52	148.35	
			3XX Purchased Professional and Technical Services	23,031.35	30,341.96	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	15,521.76	14,398.44	
			2XX Personal Services - Employee Benefits	3,636.82	3,021.73	
			5XX Other Purchased Services	411.82	78.75	
			810 Dues and Fees	125.00	200.00	
		27XX	Student Transportation Services			
			5XX Other Purchased Services	12.00	0.00	
	365	Indian Education for All				
		1XXX	Instruction			
			6XX Supplies and Materials	7,158.96	3,273.78	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	0.00	125.58	
			2XX Personal Services - Employee Benefits	0.00	0.50	
	390	State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction			
			1XX Personal Services - Salaries	152,121.54	162,033.28	
			2XX Personal Services - Employee Benefits	21,113.29	21,782.27	
			4XX Purchased Property Services	0.00	1,000.00	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	3,400.51	92.60	
			2XX Personal Services - Employee Benefits	183.64	4.53	
			4XX Purchased Property Services	808.96	0.00	
			5XX Other Purchased Services	402.54	631.00	
			6XX Supplies and Materials	1,505.85	264.65	
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	20,555.66	11,345.78	
			2XX Personal Services - Employee Benefits	93.95	45.19	
			5XX Other Purchased Services	4,540.07	59.11	
			6XX Supplies and Materials	697.84	0.00	
			810 Dues and Fees	1,900.00	1,520.00	



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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
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries		11,410.56	9,780.06
			2XX Personal Services - Employee Benefits		627.96	418.60
			4XX Purchased Property Services		808.95	0.00
			5XX Other Purchased Services		702.84	2,531.97
			6XX Supplies and Materials		3,979.26	5,582.88
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries		89,989.92	109,829.19
			2XX Personal Services - Employee Benefits		9,381.55	7,522.17
			3XX Purchased Professional and Technical Services		0.00	485.00
			4XX Purchased Property Services		2,753.35	1,500.00
			5XX Other Purchased Services		13,689.87	13,478.56
			6XX Supplies and Materials		21,172.48	26,862.65
			7XX Property and Equipment Acquisition		0.00	100,000.00
			810 Dues and Fees		2,955.00	3,216.00
	910	Food Services				
		31XX	Food Services			
			6XX Supplies and Materials		0.00	22,000.00
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives		67,000.00	105,000.00
910	1XX		Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction			
			1XX Personal Services - Salaries		20,169.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,655,382.35	2,992,838.85

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					331,179.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,025,399.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,992,838.85	(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	59,738.90	Less Last Year	51,627.50	(4b)	8,111.40
					8,111.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					371,850.80	(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		272,045.39	332,671.21
	1190 Penalties and Interest on Taxes		655.65	802.64
	1510 Interest Earnings		1,505.98	658.47
	2220 County On-Schedule Transportation Reimbursement		27,586.37	28,652.63
	3210 State - On-Schedule Transportation Reimbursement		27,585.78	28,653.76
	6100 Material Prior Period Revenue Adjustments		330.82	110.42
	7710 CARES - Governor's Coronavirus Relief Fund Transportation		0.00	1,141.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			329,709.99	392,691.11

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		4,434.08	5,921.95
			2XX Personal Services - Employee Benefits		812.69	750.93
	24XX Support Services - School Administration					
			1XX Personal Services - Salaries		8,373.97	9,205.19
			2XX Personal Services - Employee Benefits		1,486.45	1,433.01
	25XX Support Services - Business					
			1XX Personal Services - Salaries		5,011.49	5,759.87
			2XX Personal Services - Employee Benefits		50.26	50.76
	26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services		130.48	0.00
	27XX Student Transportation Services					
			1XX Personal Services - Salaries		84,349.17	109,927.06
			2XX Personal Services - Employee Benefits		14,934.04	16,763.89
			3XX Purchased Professional and Technical Services		536.10	936.66
			4XX Purchased Property Services		14,273.24	12,679.05
			5XX Other Purchased Services		115,611.30	107,278.04
			6XX Supplies and Materials		24,444.68	17,249.37
			7XX Property and Equipment Acquisition		25,526.00	0.00
	280 Special Education - Local and State					
	27XX Student Transportation Services					
			5XX Other Purchased Services		197.40	0.00
			6XX Supplies and Materials		0.00	84.08
	771 CARES - Governor's Coronavirus Relief Fund Transportation					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries		0.00	1,088.11



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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
			2XX Personal Services - Employee Benefits		0.00	52.99
	999 Undistributed					
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives		33,000.00	18,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					333,171.35	307,180.96

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					106,937.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					392,691.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					307,180.96	(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	352.71	Less Last Year	247.77	(4b)	104.94
					104.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					192,552.17	(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		1,761.71	35.77
	1190 Penalties and Interest on Taxes		73.51	3.46
	1510 Interest Earnings		3,156.26	861.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			4,991.48	901.04

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	198,211.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	198,211.50

Schedule Of Changes Worksheet							Fund Code 11	
Beginning Fund Balance							229,500.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							901.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							198,211.50	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	139,750.00	Less Last Year	0.00	(4b)	139,750.00		
							139,750.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							171,940.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2020 Value	2021 Value
	1510 Interest Earnings	1,037.29	182.21
	1621 Lunch Sales	92,510.31	120,250.48
	1630 Catering Sales	2,901.28	554.30
	1900 Other Revenue from Local Sources	5,206.72	0.00
	3220 State - School Nutrition Match	414.76	0.00
	4550 Federal School Nutrition Reimbursement	155,434.13	117,954.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		257,504.49	238,941.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2020 Value	2021 Value
	910	Food Services			
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	4,009.25	4,607.89
			2XX Personal Services - Employee Benefits	40.26	40.63
		31XX	Food Services		
			1XX Personal Services - Salaries	139,867.15	132,114.01
			2XX Personal Services - Employee Benefits	29,092.50	34,475.26
			4XX Purchased Property Services	3,210.90	381.45
			5XX Other Purchased Services	116.96	0.00
			6XX Supplies and Materials	117,297.66	17,713.69
			810 Dues and Fees	896.10	649.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				294,530.78	189,982.38

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	48,804.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	238,941.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	189,982.38	(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	30.80	
Less Last Year	24.90	(4b)
	5.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	97,769.43	(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		11,202.47	13,078.73
	1190 Penalties and Interest on Taxes		48.76	33.17
	1510 Interest Earnings		71.01	9.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			11,322.24	13,121.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object		2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			5XX Other Purchased Services		520.00	2,240.00
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries		13,279.40	9,794.70
			2XX Personal Services - Employee Benefits		68.78	912.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					13,868.18	12,947.66

Schedule Of Changes Worksheet							Fund Code 13	
Beginning Fund Balance							2,377.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							13,121.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							12,947.66	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							2,551.36	(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	1,057.42	419.85
	2240 County Retirement Distribution	373,657.86	394,668.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		374,715.28	395,088.24

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	153,998.32	176,580.17
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	9,653.35	10,789.83
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	5,777.78	4,701.75
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	9,509.83	11,418.08
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	11,701.22	13,522.82
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	20,060.10	21,720.61
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	10,365.81	11,510.55
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	19,325.94	23,001.27
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	12,292.29	15,571.61
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	18,361.65	17,711.28
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	205.51	212.84
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,606.95	2,453.50
	365 Indian Education for All				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	21.57
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	25,687.28	27,196.89



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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
	710		School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits		515.12	7.40
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits		3,195.95	1,948.09
	720		School Sponsored Athletics			
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits		2,228.47	1,932.49
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		14,300.00	18,221.77
	910		Food Services			
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits		641.48	742.45
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		21,572.69	20,845.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>341,999.74</u>	<u>380,110.66</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					113,592.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					395,088.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					380,110.66	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					128,570.50	(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	Agg of Reidm/indirect	
	1510 Interest Earnings	1,109.71
033	Spartan Kids Foundation	
	1920 Contributions/Donations from Private Sources	1,500.00
063	VERIZON LEASE AGREEMENT FUNDS	
	1920 Contributions/Donations from Private Sources	9,456.49
075	CRRSA - State School Emergency Relief Fund II (ESSER II)	
	7750 CRRSA - State School Emergency Relief Fund	99,338.54
076	CARES - State School Emergency Relief Fund	
	7650 CARES - State School Emergency Relief Fund	41,998.00
077	CARES - Governor's Coronavirus Relief Fund, Per-ANB	
	7700 CARES - Governor's Coronavirus Relief Fund Per-ANB	140,634.11
098	Swimming	
	1920 Contributions/Donations from Private Sources	7,162.14
099	Wrestling	
	1920 Contributions/Donations from Private Sources	12,215.00
100	Soccer	
	1900 Other Revenue from Local Sources	2,680.00
	1920 Contributions/Donations from Private Sources	22,071.55
102	HS AUTO SHOP	
	1920 Contributions/Donations from Private Sources	6,714.69
	6100 Material Prior Period Revenue Adjustments	0.06
104	Cross Country	
	1920 Contributions/Donations from Private Sources	7,172.95
106	C SCT Medicaid	
	3356 Medicaid - Comprehensive School & Community Treatment Services (C SCT)	221,442.04
109	Activity Bus	
	1920 Contributions/Donations from Private Sources	5,831.40
111	Golf	
	1920 Contributions/Donations from Private Sources	10,598.00
112	Vo Ed Business/Marketing	
	3900 State - Career & Technical Education	3,389.00
113	Vo Ed Family & Consumer Science	
	3900 State - Career & Technical Education	2,663.00
115	Vo Ed Tech Ed/Industrial Arts	
	3900 State - Career & Technical Education	1,775.00
116	misc donations	
	1900 Other Revenue from Local Sources	200.00
	1920 Contributions/Donations from Private Sources	4,000.00



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117 Health Occupations Education		
3900 State - Career & Technical Education		1,049.00
120 Welding Class Fee		
1920 Contributions/Donations from Private Sources		2,668.00
121 Music Donation		
1920 Contributions/Donations from Private Sources		1,500.00
124 Glacier Bank Scholarship Funds		
1920 Contributions/Donations from Private Sources		1,000.00
127 Bodenhamer Donations		
1920 Contributions/Donations from Private Sources		3,350.45
6100 Material Prior Period Revenue Adjustments		4.31
129 HS Culinary Fees		
1920 Contributions/Donations from Private Sources		1,007.00
134 HS Science Lab Fees		
1920 Contributions/Donations from Private Sources		642.30
136 Spirit Fund		
1920 Contributions/Donations from Private Sources		1,660.15
781 IDEA, Part B, Special Education		
4560 IDEA, Part B, Special Education		56,827.00
820 Federal Carl Perkins (Career & Technical Education (CTE))		
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant		469.00
6100 Material Prior Period Revenue Adjustments		150.00
821 Federal Carl Perkins (Career & Technical Education (CTE))		
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant		17,351.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>689,630.05</u>

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

PRC	Program	Function	Object	2020 Value	2021 Value
033	Spartan Kids Foundation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
	6XX Supplies and Materials				1,500.00
			033 Subtotal		<u>1,500.00</u>
062	E-Rate Funds				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
	3XX Purchased Professional and Technical Services				734.12
			062 Subtotal		<u>734.12</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				20,064.71
	2XX Personal Services - Employee Benefits				4,314.55
	5XX Other Purchased Services				2,394.91



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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		26,898.25
		25XX Support Services - Business			
			6XX Supplies and Materials		68.25
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries		9,854.70
			2XX Personal Services - Employee Benefits		1,539.67
			6XX Supplies and Materials		5,645.31
		27XX Student Transportation Services			
			1XX Personal Services - Salaries		209.06
			2XX Personal Services - Employee Benefits		33.72
		31XX Food Services			
			1XX Personal Services - Salaries		3,363.73
			2XX Personal Services - Employee Benefits		725.83
			6XX Supplies and Materials		13,865.45
		34XX Extracurricular - Activities			
			4XX Purchased Property Services		2,037.00
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services		6,823.40
			6XX Supplies and Materials		1,500.00
			075 Subtotal		<u>99,338.54</u>
076	CARES - State School Emergency Relief Fund				
	765 CARES - State School Emergency Relief Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries		26,804.75
			2XX Personal Services - Employee Benefits		4,071.70
			6XX Supplies and Materials		486.74
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries		5,289.84
			2XX Personal Services - Employee Benefits		786.26
		27XX Student Transportation Services			
			1XX Personal Services - Salaries		209.17
			2XX Personal Services - Employee Benefits		31.74
		31XX Food Services			
			1XX Personal Services - Salaries		2,071.27
			2XX Personal Services - Employee Benefits		433.28
			6XX Supplies and Materials		403.10
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials		1,339.63
			076 Subtotal		<u>41,927.48</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
077	CARES - Governor's Coronavirus Relief Fund, Per-ANB				
	770 CARES - Governor's Coronavirus Relief Fund Per-ANB				
		1XXX	Instruction		
			1XX Personal Services - Salaries		29,437.55
			2XX Personal Services - Employee Benefits		5,312.17
			5XX Other Purchased Services		207.23
			6XX Supplies and Materials		30,129.63
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		312.78
			2XX Personal Services - Employee Benefits		82.27
			6XX Supplies and Materials		89.58
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services		1,548.78
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		6,387.21
			2XX Personal Services - Employee Benefits		1,750.59
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries		14,777.36
			2XX Personal Services - Employee Benefits		2,557.75
			6XX Supplies and Materials		16,296.50
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		471.87
			2XX Personal Services - Employee Benefits		166.53
			4XX Purchased Property Services		611.66
			6XX Supplies and Materials		1,449.89
		31XX	Food Services		
			1XX Personal Services - Salaries		8,088.67
			2XX Personal Services - Employee Benefits		2,746.54
			6XX Supplies and Materials		9,374.48
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		1,820.84
			2XX Personal Services - Employee Benefits		587.27
			6XX Supplies and Materials		6,426.96
			077 Subtotal		140,634.11
098	Swimming				
	720 School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		3,087.96
			2XX Personal Services - Employee Benefits		17.99
			6XX Supplies and Materials		972.68



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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
			810 Dues and Fees		450.00
			098 Subtotal		<u>4,528.63</u>
099	Wrestling				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries			5,346.22
		2XX Personal Services - Employee Benefits			141.50
		5XX Other Purchased Services			3,011.33
		6XX Supplies and Materials			2,980.35
		810 Dues and Fees			1,434.24
		099 Subtotal			<u>12,913.64</u>
100	Soccer				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries			8,975.00
		2XX Personal Services - Employee Benefits			81.51
		3XX Purchased Professional and Technical Services			1,439.04
		5XX Other Purchased Services			4,909.73
		6XX Supplies and Materials			1,690.89
		810 Dues and Fees			500.00
		100 Subtotal			<u>17,596.17</u>
102	HS AUTO SHOP				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
		4XX Purchased Property Services			194.80
		6XX Supplies and Materials			12,300.29
		102 Subtotal			<u>12,495.09</u>
104	Cross Country				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries			5,980.00
		2XX Personal Services - Employee Benefits			49.52
		5XX Other Purchased Services			128.25
		6XX Supplies and Materials			482.42
		810 Dues and Fees			1,028.00
		104 Subtotal			<u>7,668.19</u>
106	CSCT Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
		62XX Resources Transferred to Other School Districts or Cooperatives			
		940 Indirect Costs			221,442.04
		106 Subtotal			<u>221,442.04</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
109	Activity Bus				
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			3XX Purchased Professional and Technical Services		80.00
			4XX Purchased Property Services		3,891.86
			5XX Other Purchased Services		625.00
			6XX Supplies and Materials		1,112.22
			109 Subtotal		5,709.08
111	Golf				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		5,328.40
			2XX Personal Services - Employee Benefits		21.24
			5XX Other Purchased Services		1,385.68
			6XX Supplies and Materials		1,694.71
			810 Dues and Fees		3,366.00
			111 Subtotal		11,796.03
112	Vo Ed Business/Marketing				
	392	State Career & Technical Education Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		192.83
			112 Subtotal		192.83
113	Vo Ed Family & Consumer Science				
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		1,403.24
			113 Subtotal		1,403.24
115	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Education Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		2,780.16
			115 Subtotal		2,780.16
116	misc donations				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials		4,000.00
			116 Subtotal		4,000.00



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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
117	Health Occupations Education					
	393	State Career & Technical Education Entitlement - Health Occupations				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,103.53
				117 Subtotal		<u>1,103.53</u>
120	Welding Class Fee					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		2,664.38
				120 Subtotal		<u>2,664.38</u>
121	Music Donation					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,389.54
				121 Subtotal		<u>1,389.54</u>
124	Glacier Bank Scholarship Funds					
	820	Civic Services				
		33XX	Community Services			
			8XX	Other Expenditures		1,000.00
				124 Subtotal		<u>1,000.00</u>
127	Bodenhamer Donations					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services		698.56
			6XX	Supplies and Materials		934.80
				127 Subtotal		<u>1,633.36</u>
129	HS Culinary Fees					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		860.16
				129 Subtotal		<u>860.16</u>
131	School Garden					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,472.23
				131 Subtotal		<u>1,472.23</u>
134	HS Science Lab Fees					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		251.32
				134 Subtotal		<u>251.32</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
136	Spirit Fund				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,660.15
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		1,742.80
			136 Subtotal		3,402.95
781	IDEA, Part B, Special Education				
	456	IDEA, Part B, Special Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		44,027.93
			2XX Personal Services - Employee Benefits		12,799.07
			781 Subtotal		56,827.00
821	Federal Carl Perkins (Career & Technical Education (CTE))				
	451	Carl Perkins (Federal Career & Technical Education) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		875.00
			6XX Supplies and Materials		17,594.32
			821 Subtotal		18,469.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					675,733.14

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					229,030.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					689,630.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					675,733.14 (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	3,076.49	Less Last Year	1,470.31 (4b)	1,606.18
					1,606.18 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					244,533.37 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	1,109.71	0.00	1,109.71
033 Spartan Kids Foundation	1,500.00	1,500.00	0.00
062 E-Rate Funds	0.00	734.12	-734.12
063 VERIZON LEASE AGREEMENT FUNDS	9,456.49	0.00	9,456.49
075 CRRSA - State School Emergency Relief Fund II (ESSER II)	99,338.54	99,338.54	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
076 CARES - State School Emergency Relief Fund	41,998.00	41,927.48	70.52
077 CARES - Governor's Coronavirus Relief Fund, Per-ANB	140,634.11	140,634.11	0.00
098 Swimming	7,162.14	4,528.63	2,633.51
099 Wrestling	12,215.00	12,913.64	-698.64
100 Soccer	24,751.55	17,596.17	7,155.38
102 HS AUTO SHOP	6,714.75	12,495.09	-5,780.34
104 Cross Country	7,172.95	7,668.19	-495.24
106 CSCT Medicaid	221,442.04	221,442.04	0.00
109 Activity Bus	5,831.40	5,709.08	122.32
111 Golf	10,598.00	11,796.03	-1,198.03
112 Vo Ed Business/Marketing	3,389.00	192.83	3,196.17
113 Vo Ed Family & Consumer Science	2,663.00	1,403.24	1,259.76
115 Vo Ed Tech Ed/Industrial Arts	1,775.00	2,780.16	-1,005.16
116 misc donations	4,200.00	4,000.00	200.00
117 Health Occupations Education	1,049.00	1,103.53	-54.53
120 Welding Class Fee	2,668.00	2,664.38	3.62
121 Music Donation	1,500.00	1,389.54	110.46
124 Glacier Bank Scholarship Funds	1,000.00	1,000.00	0.00
127 Bodenhamer Donations	3,354.76	1,633.36	1,721.40
129 HS Culinary Fees	1,007.00	860.16	146.84
131 School Garden	0.00	1,472.23	-1,472.23
134 HS Science Lab Fees	642.30	251.32	390.98
136 Spirit Fund	1,660.15	3,402.95	-1,742.80
781 IDEA, Part B, Special Education	56,827.00	56,827.00	0.00
820 Federal Carl Perkins (Career & Technical Education (CTE))	619.00	0.00	619.00
821 Federal Carl Perkins (Career & Technical Education (CTE))	17,351.16	18,469.32	-1,118.16
Total	689,630.05	675,733.14	13,896.91



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17	
PRC	Revenue		2020 Value	2021 Value
	1110 District Tax Levy		14,432.85	784.15
	1190 Penalties and Interest on Taxes		18.63	18.21
	1510 Interest Earnings		58.01	58.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>14,509.49</u>	<u>861.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 17	
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 17	
Beginning Fund Balance						14,509.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						861.05	(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)						15,370.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2020 Value	2021 Value
	1311 Driver's Education Fees		16,843.89	21,950.41
	1510 Interest Earnings		874.21	257.50
	3260 State - Driver's Education Reimbursement		4,345.19	11,566.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			22,063.29	33,774.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18		
PRC	Program	Function	Object		2020 Value	2021 Value	
	1XX Regular Education Programs - Elementary/Secondary						
		1XXX Instruction					
			1XX Personal Services - Salaries		11,790.24	26,558.82	
			2XX Personal Services - Employee Benefits		53.37	109.85	
			4XX Purchased Property Services		133.00	780.00	
			5XX Other Purchased Services		625.00	625.00	
			6XX Supplies and Materials		1,367.20	2,061.75	
			7XX Property and Equipment Acquisition		0.00	29,476.00	
			810 Dues and Fees		0.00	42.75	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					13,968.81	59,654.17	

Schedule Of Changes Worksheet							Fund Code 18	
Beginning Fund Balance							72,370.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							33,774.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							59,654.17	(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)							46,491.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20	
PRC	Revenue		2020 Value	2021 Value
	1510 Interest Earnings		42.79	12.53
	1910 Rentals		100.00	250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			142.79	262.53

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:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 20	
Beginning Fund Balance						3,173.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						262.53	(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)						3,436.37	(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		95.87	27.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>95.87</u>	<u>27.31</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						6,956.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27.31	(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)						6,983.74	(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		99,318.95	100,041.89
	1190 Penalties and Interest on Taxes		234.98	198.85
	1510 Interest Earnings		886.94	710.16
	1900 Other Revenue from Local Sources		0.00	2,297.05
	3281 State - Technology Aid		2,412.41	2,468.09
	5200 Sale or Compensation for Loss of Assets		8,687.80	864.26
	6100 Material Prior Period Revenue Adjustments		0.00	120.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			111,541.08	106,701.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object		2020 Value	2021 Value
	IXX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			4XX Purchased Property Services		2,635.21	1,135.77
			6XX Supplies and Materials		3,886.59	6,372.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					6,521.80	7,507.89

Schedule Of Changes Worksheet							Fund Code 28	
Beginning Fund Balance							163,089.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							106,701.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							7,507.89	(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	254.84	Less Last Year	2,755.15	(4b)	-2,500.31		
							-2,500.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							259,782.36	(5)



Trustees' Financial Summary

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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	560.08	382.03
	1925 Innovative Education Payment	5.21	5.40
	3760 State - Transformational Learning Aid	37,771.80	38,121.00
	5200 Sale or Compensation for Loss of Assets	0.00	125.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>38,337.09</u>	<u>38,633.43</u>

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:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					68,661.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,633.43	(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)					107,294.83	(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		1,001,658.18	1,011,889.88
	1190 Penalties and Interest on Taxes		2,399.63	2,656.07
	1510 Interest Earnings		3,026.70	768.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,007,084.51	1,015,314.81

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		185.98	185.98	
			840 Principal On Debt		560,000.00	570,000.00	
			850 Interest on Debt		451,608.33	438,641.67	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,011,794.31	1,008,827.65	

Schedule Of Changes Worksheet							Fund Code 50	
Beginning Fund Balance							-1,107.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							1,015,314.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							1,008,827.65	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							5,379.71	(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	10.30	1.45
	5200 Sale or Compensation for Loss of Assets	0.00	518.99
	6100 Material Prior Period Revenue Adjustments	267.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>277.35</u>	<u>520.44</u>

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

PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	1,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,250.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					302.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					520.44	(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)					822.54	(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		40,121.91	40,907.03
	1190 Penalties and Interest on Taxes		101.24	106.81
	1510 Interest Earnings		308.10	239.43
	3283 State - School Major Maintenance Aid (SMMA)		6,705.21	6,439.49
	6100 Material Prior Period Revenue Adjustments		177.32	0.00
003	Maintenance Permissive Levy			
	6100 Material Prior Period Revenue Adjustments		0.00	18.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			47,413.78	47,710.87

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		9,590.45	8,584.88		
			6XX Supplies and Materials		1,130.84	1,167.58		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					10,721.29	9,752.46		

Schedule Of Changes Worksheet							Fund Code 61	
Beginning Fund Balance							67,931.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							47,710.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							9,752.46	(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	8,498.53	Less Last Year	8,564.78	(4b)	-66.25		
							-66.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							105,823.51	(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
	1XXX Revenues from Student Activities	120,444.73	58,782.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>120,444.73</u>	<u>58,782.35</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	78,928.72	67,650.98
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	1,609.72	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>80,538.44</u>	<u>67,650.98</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	182,135.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,782.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	67,650.98	(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)	173,266.86	(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	52,090.88	54,633.25
XX	39X 1XXX 112	Certified Teacher Staff Salaries	152,121.54	162,033.28
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	43,754.36	44,027.93
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	864,365.40	1,063,858.57
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,547.09	6,560.66
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	50,107.15	54,154.46
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	29,300.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	1,250.00	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	2,868.62	1,480.43
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	520.00	2,240.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	3,884.03	4,920.32
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	51,673.44
b. Related Services Block Grant Entitlement	17,224.48
c. Total Entitlements Subject to Reversion	68,897.92

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)]	91,634.24
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	181,001.59
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	99,083.99	9,794.70	0.00	0.00	0.00
280	1XXX	2XX	18,612.91	912.96	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,270.20	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,337.60	0.00	0.00	0.00	0.00
280	21XX	2XX	148.35	0.00	0.00	0.00	0.00
280	21XX	3XX	30,341.96	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	14,398.44	0.00	0.00	0.00	0.00
280	24XX	2XX	3,021.73	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	78.75	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			170,293.93	10,707.66	0.00	0.00	0.00

181,001.59

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.*



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

Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	6,196.00	0.00	0.00	0.00	6,196.00
Land Improvements	8,582.50	0.00	0.00	0.00	8,582.50
Buildings	17,642,383.08	0.00	0.00	0.00	17,642,383.08
Machinery and Equipment	1,387,677.89	0.00	117,237.50	31,500.00	1,473,415.39
Construction in Progress	0.00	0.00	100,000.00	0.00	100,000.00
Totals at Historical Cost	19,044,839.47	0.00	217,237.50	31,500.00	19,230,576.97
Depreciation					
Building Accum	2,249,149.17	0.00	349,648.22	0.00	2,598,797.39
Machinery and Equipment Accum	1,017,452.58	0.00	55,714.22	31,500.00	1,041,666.80
Total Accumulated Depreciation	3,266,601.75	0.00	405,362.44	31,500.00	3,640,464.19
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	15,778,237.72	0.00	-188,124.94	0.00	15,590,112.78

* 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)	681.13	0.00	0.00
Operations and Maintenance (26XX)	2,101.83	0.00	0.00
Transportation (27XX)	15,587.18	0.00	0.00
Extracurricular (34XX, 35XX)	2,018.75	0.00	0.00
Total Depreciation for FY2021	20,388.89	0.00	0.00

*** Has comment.



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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	210,106.00		0.00	0.00	231,944.00	0.00	231,944.00
Other Post Employment Benefits	858,223.00		0.00	0.00	1,022,339.00	0.00	1,022,339.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,068,329.00		0.00	0.00	1,254,283.00	0.00	1,254,283.00
Bond(s)							
06/14/2016	4,190,000.00		200,000.00	0.00	3,990,000.00	205,000.00	3,785,000.00
12/29/2015	7,655,000.00		370,000.00	0.00	7,285,000.00	380,000.00	6,905,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	11,845,000.00		570,000.00	0.00	11,275,000.00	585,000.00	10,690,000.00

* 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.



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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	447,187.00	0.00	34,009.00	413,178.00
Net Pension - TRS	2,149,117.00	391,879.00	0.00	2,540,996.00