



# Trustees' Financial Summary

**FY2021-22**

Submit ID:

**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 Eggensperger

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

### Software

Accounting Package: Black Mountain

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

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

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



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Agg of Reidm/indirect	LOCAL	none	local
003	Maintenance Permissive Levy	LOCAL		
005	High School WIN Time	LOCAL		
025	HB 630 ADDITIONAL FINANCIAL SUPPORT	LOCAL		
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	LOCAL		
040	SMALL BUSINESS CLASS	LOCAL		
046	HIGH SCHOOL WOODS CLASS FEES	LOCAL		
048	DANE HANSEN SCHOLARSHIP FUND	LOCAL		
054	BOOSTER CLUB TRACK DONATION	LOCAL		
056	GAP FILLERS DONATION	LOCAL		
063	VERIZON LEASE AGREEMENT FUNDS	LOCAL		
075	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL		84.425D
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		



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
134	HS Science Lab Fees	LOCAL		
136	Spirit Fund	LOCAL		
149	PEPSI SCHOLARSHIP FUNDS	LOCAL		
159	ROUND UP FOR SAFETY	LOCAL		
378	State-BASE LIMIT INCREASE HB 630	STATE		
756	IDEA PART B ARP	FEDERAL	0150330702022	84.027X
782	IDEA PART B 21-22	FEDERAL		
785	ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSERIII)	FEDERAL		84.425U
821	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL		84.048A
822	CARL PERKINS, 21-22	FEDERAL		



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	487,093.88	193,010.40	132,381.61	234,029.33
02	Taxes Receivable - Real and Personal (120-149)	40,530.75	7,721.81	3,338.73	
03	Taxes Receivable - Protested (150-159)	1,664.08	411.04	15.45	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	20,080.46	3,814.43	1,669.40	1,004.87
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	549,369.17	204,957.68	137,405.19	235,034.20
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	40,907.77	7,862.34		9,700.35
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	40,907.77	7,862.34		9,700.35
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	42,194.83	8,132.85	3,354.18	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	149,909.85	527.49		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	316,356.72	188,435.00	134,051.01	225,333.85
52	<b>TOTAL FUND BALANCE/EQUITY</b>	466,266.57	188,962.49	134,051.01	225,333.85
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	549,369.17	204,957.68	137,405.19	235,034.20



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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,773.93	127,041.43	140,072.11	15,435.96
02	Taxes Receivable - Real and Personal (120-149)	398.18			
03	Taxes Receivable - Protested (150-159)	26.98			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	189.41	3,855.74	103,643.54	0.07
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,388.50	130,897.17	243,715.65	15,436.03
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		8,581.36		
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		8,581.36		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	425.16			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,963.34	122,315.81	243,715.65	15,436.03
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,963.34	122,315.81	243,715.65	15,436.03
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,388.50	130,897.17	243,715.65	15,436.03



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,917.18		7,730.58	7,004.69
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)	5,700.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	48,617.18		7,730.58	7,004.69
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	64.93			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	64.93			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	48,552.25		7,730.58	7,004.69
52	<b>TOTAL FUND BALANCE/EQUITY</b>	48,552.25		7,730.58	7,004.69
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	48,617.18		7,730.58	7,004.69



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	326,454.53	125,643.01		(16,469.90)
02	Taxes Receivable - Real and Personal (120-149)	3,219.06			32,372.03
03	Taxes Receivable - Protested (150-159)	118.89			1,504.60
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,595.30			16,042.21
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	331,387.78	125,643.01		33,448.94
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	3,337.95			33,876.63
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	206.10	760.85		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	327,843.73	124,882.16		(427.69)
52	<b>TOTAL FUND BALANCE/EQUITY</b>	328,049.83	125,643.01		(427.69)
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	331,387.78	125,643.01		33,448.94





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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,803.17	86,641.51		
02	Taxes Receivable - Real and Personal (120-149)		1,329.36		
03	Taxes Receivable - Protested (150-159)		59.73		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		666.58		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,803.17	88,697.18		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		1,389.09		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		17,384.08		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,803.17	69,924.01		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,803.17	87,308.09		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,803.17	88,697.18		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## 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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.20		182,386.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1.20		182,386.39	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	1.20		182,386.39	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1.20		182,386.39	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1.20		182,386.39	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	158,257.99	187,575.14		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	158,257.99	187,575.14		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	63,439.29	187,575.14		
25	Other Current Liabilities (621-679)	94,818.70			
35	<b>TOTAL LIABILITIES</b>	158,257.99	187,575.14		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	158,257.99	187,575.14		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Custodial Fund - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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

### 01 - General Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2021 Value	2022 Value
1110	District Tax Levy	1,336,671.88	1,254,318.37
1190	Penalties and Interest on Taxes	3,175.68	3,847.53
1510	Interest Earnings	1,894.38	1,609.75
1900	Other Revenue from Local Sources	2,545.42	6,941.60
1920	Contributions/Donations from Private Sources	14,650.00	0.00
3110	Direct State Aid	1,238,785.18	1,231,538.86
3111	Quality Educator	81,904.27	84,960.12
3112	At Risk Student	6,380.89	6,164.38
3113	Indian Education For All	7,557.68	7,491.00
3114	American Indian Achievement Gap	1,100.00	892.00
3115	State Special Education Allowable Cost Payment to Districts	68,897.92	67,586.40
3116	Data For Achievement	7,236.58	7,170.90
3120	State - Guaranteed Tax Base Aid	250,389.60	305,554.65
6100	Material Prior Period Revenue Adjustments	4,209.52	2,866.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,025,399.00</b>	<b>2,980,941.76</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	1,002,379.27	916,533.06
			2XX Personal Services - Employee Benefits	107,694.98	101,956.59
			3XX Purchased Professional and Technical Services	0.00	1,012.60
			4XX Purchased Property Services	6,118.56	9,048.00
			5XX Other Purchased Services	7,884.16	17,230.03
			6XX Supplies and Materials	150,948.31	61,530.72
			810 Dues and Fees	0.00	4,858.50
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	63,693.15	67,788.59
			2XX Personal Services - Employee Benefits	7,087.94	7,126.67
			3XX Purchased Professional and Technical Services	197.75	231.00
			5XX Other Purchased Services	0.00	68.36
			6XX Supplies and Materials	1,296.51	280.14
			810 Dues and Fees	0.00	43.57
			8XX Other Expenditures	0.00	62,276.96
<b>221X Improvement of Instruction Services</b>					
			1XX Personal Services - Salaries	28,559.10	5,699.31
			2XX Personal Services - Employee Benefits	2,422.84	1,082.97





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

PRC	Program	Function	Object	2021 Value	2022 Value
			5XX Other Purchased Services	25,581.66	17,473.48
		<b>222X</b>	<b>Educational Media Services</b>		
			1XX Personal Services - Salaries	71,966.00	73,017.96
			2XX Personal Services - Employee Benefits	7,596.20	7,548.43
			6XX Supplies and Materials	6,815.21	8,411.67
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			1XX Personal Services - Salaries	81,483.08	60,050.83
			2XX Personal Services - Employee Benefits	10,716.42	9,971.54
			3XX Purchased Professional and Technical Services	8,562.00	10,501.50
			4XX Purchased Property Services	1,023.47	933.48
			5XX Other Purchased Services	2,687.00	2,611.62
			6XX Supplies and Materials	3,853.52	3,915.31
			810 Dues and Fees	4,354.95	3,786.14
		<b>24XX</b>	<b>Support Services - School Administration</b>		
			1XX Personal Services - Salaries	119,239.97	133,984.30
			2XX Personal Services - Employee Benefits	20,159.49	23,069.60
			4XX Purchased Property Services	1,080.00	0.00
			5XX Other Purchased Services	7,993.04	12,447.65
			6XX Supplies and Materials	3,658.21	6,577.63
			810 Dues and Fees	508.29	502.88
		<b>25XX</b>	<b>Support Services - Business</b>		
			1XX Personal Services - Salaries	65,523.00	68,852.19
			2XX Personal Services - Employee Benefits	3,741.65	3,839.88
			3XX Purchased Professional and Technical Services	12,972.35	17,872.36
			4XX Purchased Property Services	1,085.00	0.00
			5XX Other Purchased Services	750.32	2,401.72
			6XX Supplies and Materials	596.65	1,009.69
			810 Dues and Fees	283.50	210.88
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			1XX Personal Services - Salaries	139,988.13	133,826.92
			2XX Personal Services - Employee Benefits	25,924.27	26,342.62
			3XX Purchased Professional and Technical Services	399.00	35,470.77
			4XX Purchased Property Services	131,932.49	115,361.65
			5XX Other Purchased Services	22,352.29	25,505.88
			6XX Supplies and Materials	20,204.27	15,267.24
			810 Dues and Fees	443.34	22.75
		<b>27XX</b>	<b>Student Transportation Services</b>		
			1XX Personal Services - Salaries	0.00	1,789.90
			2XX Personal Services - Employee Benefits	0.00	69.61
			4XX Purchased Property Services	0.00	1,731.81
			5XX Other Purchased Services	0.00	1,105.79
			6XX Supplies and Materials	643.23	2,143.56



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value	
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	29,300.00	75,850.00	
	<b>280</b>		<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	99,083.99	90,903.37	
			2XX Personal Services - Employee Benefits	18,612.91	9,637.86	
			5XX Other Purchased Services	0.00	123.56	
			6XX Supplies and Materials	3,270.20	563.50	
			810 Dues and Fees	259.00	250.00	
		<b>21XX</b>	<b>Support Services - Students</b>			
			1XX Personal Services - Salaries	1,337.60	1,376.49	
			2XX Personal Services - Employee Benefits	148.35	150.58	
			3XX Purchased Professional and Technical Services	30,341.96	27,676.26	
			6XX Supplies and Materials	0.00	465.35	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
			1XX Personal Services - Salaries	14,398.44	14,470.74	
			2XX Personal Services - Employee Benefits	3,021.73	3,038.78	
			5XX Other Purchased Services	78.75	253.75	
			810 Dues and Fees	200.00	175.00	
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	15.58	
			2XX Personal Services - Employee Benefits	0.00	0.91	
	<b>365</b>		<b>Indian Education for All</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			6XX Supplies and Materials	3,273.78	4,508.29	
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	125.58	190.07	
			2XX Personal Services - Employee Benefits	0.50	0.85	
	<b>390</b>		<b>State Career &amp; Technical Education Entitlement - Undistributed</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	162,033.28	171,828.97	
			2XX Personal Services - Employee Benefits	21,782.27	21,279.25	
			4XX Purchased Property Services	1,000.00	79.00	
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>			
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	92.60	7,577.24	
			2XX Personal Services - Employee Benefits	4.53	359.40	
			5XX Other Purchased Services	631.00	631.00	
			6XX Supplies and Materials	264.65	3,667.55	
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	11,345.78	19,747.31	
			2XX Personal Services - Employee Benefits	45.19	101.26	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value	
			5XX Other Purchased Services	59.11	8,390.38	
			6XX Supplies and Materials	0.00	1,219.29	
			810 Dues and Fees	1,520.00	2,765.00	
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	9,780.06	21,156.18	
			2XX Personal Services - Employee Benefits	418.60	1,100.84	
			4XX Purchased Property Services	0.00	1,550.00	
			5XX Other Purchased Services	2,531.97	1,074.75	
			6XX Supplies and Materials	5,582.88	14,196.18	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	109,829.19	105,278.72	
			2XX Personal Services - Employee Benefits	7,522.17	7,460.62	
			3XX Purchased Professional and Technical Services	485.00	1,480.00	
			4XX Purchased Property Services	1,500.00	4,042.75	
			5XX Other Purchased Services	13,478.56	35,111.04	
			6XX Supplies and Materials	26,862.65	19,971.05	
			7XX Property and Equipment Acquisition	100,000.00	16,900.00	
			810 Dues and Fees	3,216.00	3,062.91	
	<b>910</b>	<b>Food Services</b>				
		<b>31XX</b>	<b>Food Services</b>			
			6XX Supplies and Materials	22,000.00	0.00	
	<b>999</b>	<b>Undistributed</b>				
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	105,000.00	192,619.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,992,838.85</u>	<u>2,976,696.94</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					371,850.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,980,941.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,976,696.94	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	149,909.85	Less Last Year	59,738.90	(4b)	90,170.95
					90,170.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					466,266.57	(5)



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

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2021 Value	2022 Value
1110	District Tax Levy	332,671.21	240,399.82
1190	Penalties and Interest on Taxes	802.64	848.72
1510	Interest Earnings	658.47	570.39
1920	Contributions/Donations from Private Sources	0.00	11,113.92
2220	County On-Schedule Transportation Reimbursement	28,652.63	24,466.87
3210	State - On-Schedule Transportation Reimbursement	28,653.76	24,466.06
5200	Sale or Compensation for Loss of Assets	0.00	7,000.00
6100	Material Prior Period Revenue Adjustments	110.42	30.62
7710	CARES - Governor's Coronavirus Relief Fund Transportation	1,141.98	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>392,691.11</b>	<b>308,896.40</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	5,921.95	12,979.14
			2XX Personal Services - Employee Benefits	750.93	2,367.62
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	9,205.19	10,121.40
			2XX Personal Services - Employee Benefits	1,433.01	1,496.58
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	5,759.87	6,034.64
			2XX Personal Services - Employee Benefits	50.76	64.41
			810 Dues and Fees	0.00	15.00
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	109,927.06	91,500.39
			2XX Personal Services - Employee Benefits	16,763.89	14,422.20
			3XX Purchased Professional and Technical Services	936.66	499.29
			4XX Purchased Property Services	12,679.05	9,793.85
			5XX Other Purchased Services	107,278.04	121,674.92
			6XX Supplies and Materials	17,249.37	29,221.16
			7XX Property and Equipment Acquisition	0.00	11,113.92
			810 Dues and Fees	0.00	2.87
<b>280 Special Education - Local and State</b>					
<b>27XX Student Transportation Services</b>					
			6XX Supplies and Materials	84.08	1,353.47



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2021 Value	2022 Value	
	771 CARES - Governor's Coronavirus Relief Fund Transportation					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,088.11		0.00
			2XX Personal Services - Employee Benefits	52.99		0.00
	999 Undistributed					
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	18,000.00		0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>307,180.96</u>	<u>312,660.86</u>	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					192,552.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					308,896.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					312,660.86	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	527.49	Less Last Year	352.71	(4b)	174.78
					174.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					188,962.49	(5)



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

### 11 - Bus Depreciation Reserve Fund

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

PRC	Revenue	2021 Value	2022 Value
1110	District Tax Levy	35.77	101,275.81
1190	Penalties and Interest on Taxes	3.46	163.75
1510	Interest Earnings	861.81	285.25
4100	Federal Miscellaneous Grants - Direct from Feds	0.00	11,250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>901.04</b>	<b>112,974.81</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value	
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			<b>7XX</b>	<b>Property and Equipment Acquisition</b>		
				<u>198,211.50</u>	<u>11,113.92</u>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>198,211.50</b>	<b>11,113.92</b>	

#### Schedule Of Changes Worksheet

**Fund Code 11**

Beginning Fund Balance					171,940.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					112,974.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,113.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	139,750.00	(4b)	-139,750.00	
					-139,750.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					134,051.01	(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	2021 Value	2022 Value
1510	Interest Earnings	182.21	389.14
1621	Lunch Sales	120,250.48	20,816.93
1630	Catering Sales	554.30	239.99
1920	Contributions/Donations from Private Sources	0.00	1,167.90
3220	State - School Nutrition Match	0.00	1,004.87
4550	Federal School Nutrition Reimbursement	117,954.50	526,711.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>238,941.49</b>	<b>550,330.06</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>910 Food Services</b>					
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	4,607.89	4,827.79
			2XX Personal Services - Employee Benefits	40.63	51.48
<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	132,114.01	165,662.06
			2XX Personal Services - Employee Benefits	34,475.26	42,224.52
			4XX Purchased Property Services	381.45	5,789.06
			5XX Other Purchased Services	0.00	1,562.75
			6XX Supplies and Materials	17,713.69	201,474.16
			810 Dues and Fees	649.45	1,143.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>189,982.38</b>	<b>422,734.84</b>

#### Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	97,769.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	550,330.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	422,734.84	(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	30.80	(4b)
	-30.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	225,333.85	(5)



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

### 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2021 Value	2022 Value
	1110 District Tax Levy		13,078.73	12,215.68
	1190 Penalties and Interest on Taxes		33.17	41.43
	1510 Interest Earnings		9.92	14.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>13,121.82</b>	<b>12,271.63</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	2,240.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,794.70	8,817.07
			2XX Personal Services - Employee Benefits	912.96	42.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>12,947.66</b>	<b>8,859.65</b>

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						2,551.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,271.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,859.65 (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)						5,963.34 (5)





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

### 14 - Retirement Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	419.85	360.51
	2240 County Retirement Distribution	394,668.39	407,789.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>395,088.24</b>	<b>408,150.01</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	176,580.17	202,330.41
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	10,789.83	11,339.05
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	4,701.75	961.85
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	11,418.08	11,612.10
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	13,522.82	12,309.31
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	21,720.61	24,396.57
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	11,510.55	11,744.23
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	23,001.27	21,849.48
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	15,571.61	14,545.95
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	17,711.28	16,953.75
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	212.84	220.35
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	2,453.50	2,471.16
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	0.00	2.59
	<b>365 Indian Education for All</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	21.57	32.79



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2021 Value	2022 Value
	<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		27,196.89	28,950.28
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits		7.40	1,255.01
		<b>34XX Extracurricular - Activities</b>				
			2XX Personal Services - Employee Benefits		1,948.09	3,542.50
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits		1,932.49	4,621.04
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits		18,221.77	18,049.52
	<b>910 Food Services</b>					
		<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits		742.45	750.23
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits		20,845.69	26,466.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>380,110.66</u>	<u>414,404.70</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					128,570.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					408,150.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					414,404.70	(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)					122,315.81	(5)



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

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2022 Value
<b>001</b>	<b>Agg of Reidm/indirect</b>	
	1510 Interest Earnings	825.33
<b>025</b>	<b>HB 630 ADDITIONAL FINANCIAL SUPPORT</b>	
	7850 ARP - State School Emergency Relief Fund	48,049.00
<b>038</b>	<b>BUSINESS OFFICE PROFESSIONAL DEVELOPMENT</b>	
	1920 Contributions/Donations from Private Sources	1,215.96
<b>040</b>	<b>SMALL BUSINESS CLASS</b>	
	1920 Contributions/Donations from Private Sources	20,319.15
<b>046</b>	<b>HIGH SCHOOL WOODS CLASS FEES</b>	
	1920 Contributions/Donations from Private Sources	710.00
<b>054</b>	<b>BOOSTER CLUB TRACK DONATION</b>	
	1920 Contributions/Donations from Private Sources	60,000.00
<b>056</b>	<b>GAP FILLERS DONATION</b>	
	1920 Contributions/Donations from Private Sources	3,290.00
<b>063</b>	<b>VERIZON LEASE AGREEMENT FUNDS</b>	
	1920 Contributions/Donations from Private Sources	9,692.87
<b>075</b>	<b>CRRSA - State School Emergency Relief Fund II (ESSER II)</b>	
	6100 Material Prior Period Revenue Adjustments	0.02
	7750 CRRSA - State School Emergency Relief Fund	82,469.00
<b>098</b>	<b>Swimming</b>	
	1920 Contributions/Donations from Private Sources	7,063.07
<b>099</b>	<b>Wrestling</b>	
	1920 Contributions/Donations from Private Sources	5,204.55
<b>100</b>	<b>Soccer</b>	
	1920 Contributions/Donations from Private Sources	20,656.67
<b>102</b>	<b>HS AUTO SHOP</b>	
	1920 Contributions/Donations from Private Sources	8,034.98
	6100 Material Prior Period Revenue Adjustments	1,092.37
<b>104</b>	<b>Cross Country</b>	
	1920 Contributions/Donations from Private Sources	5,224.53
<b>106</b>	<b>CSCT Medicaid</b>	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	324,381.70
<b>109</b>	<b>Activity Bus</b>	
	1920 Contributions/Donations from Private Sources	6,648.60
	5200 Sale or Compensation for Loss of Assets	9,000.00
<b>111</b>	<b>Golf</b>	
	1920 Contributions/Donations from Private Sources	14,001.43
<b>112</b>	<b>Vo Ed Business/Marketing</b>	
	3900 State - Career & Technical Education	3,138.00



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<b>113 Vo Ed Family &amp; Consumer Science</b>		
3900 State - Career & Technical Education		2,620.00
<b>115 Vo Ed Tech Ed/Industrial Arts</b>		
6100 Material Prior Period Revenue Adjustments		33.06
<b>116 misc donations</b>		
1920 Contributions/Donations from Private Sources		6,409.05
<b>117 Health Occupations Education</b>		
3900 State - Career & Technical Education		2,019.00
<b>120 Welding Class Fee</b>		
1920 Contributions/Donations from Private Sources		3,390.02
<b>121 Music Donation</b>		
1920 Contributions/Donations from Private Sources		250.00
<b>124 Glacier Bank Scholarship Funds</b>		
1920 Contributions/Donations from Private Sources		1,000.00
<b>127 Bodenhamer Donations</b>		
1920 Contributions/Donations from Private Sources		4,849.50
<b>129 HS Culinary Fees</b>		
1920 Contributions/Donations from Private Sources		1,115.00
<b>131 School Garden</b>		
1920 Contributions/Donations from Private Sources		816.00
<b>134 HS Science Lab Fees</b>		
1920 Contributions/Donations from Private Sources		570.61
<b>136 Spirit Fund</b>		
1920 Contributions/Donations from Private Sources		2,830.00
<b>149 PEPSI SCHOLARSHIP FUNDS</b>		
1920 Contributions/Donations from Private Sources		500.00
<b>159 ROUND UP FOR SAFETY</b>		
1920 Contributions/Donations from Private Sources		1,316.25
<b>378 State-BASE LIMIT INCREASE HB 630</b>		
3780 State - BASE Limit Increase Payment		84,589.14
<b>756 IDEA PART B ARP</b>		
7560 ARP - IDEA, Part B, Special Education		95.00
<b>782 IDEA PART B 21-22</b>		
4560 IDEA, Part B, Special Education		44,788.00
<b>785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSERIII)</b>		
7850 ARP - State School Emergency Relief Fund		9,936.00
<b>821 Federal Carl Perkins (Career &amp; Technical Education (CTE))</b>		
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant		1,115.84
6100 Material Prior Period Revenue Adjustments		2.50
<b>822 CARL PERKINS, 21-22</b>		
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant		17,532.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u><u>816,794.20</u></u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15		
PRC	Program	Function	Object	2021 Value	2022 Value	
025	HB 630	ADDITIONAL FINANCIAL SUPPORT				
	785	ARP - State School Emergency Relief Fund - Basic				
		1XXX	Instruction			
		1XX	Personal Services - Salaries		37,478.00	
		2XX	Personal Services - Employee Benefits		10,571.00	
			<b>025 Subtotal</b>		<u>48,049.00</u>	
040	SMALL BUSINESS CLASS					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
		6XX	Supplies and Materials		19,078.28	
			<b>040 Subtotal</b>		<u>19,078.28</u>	
046	HIGH SCHOOL WOODS CLASS FEES					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
		6XX	Supplies and Materials		730.84	
			<b>046 Subtotal</b>		<u>730.84</u>	
054	BOOSTER CLUB TRACK DONATION					
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition		60,000.00	
			<b>054 Subtotal</b>		<u>60,000.00</u>	
056	GAP FILLERS DONATION					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
		6XX	Supplies and Materials		3,290.00	
			<b>056 Subtotal</b>		<u>3,290.00</u>	
075	CRRSA - State School Emergency Relief Fund II (ESSER II)					
	775	CRRSA - State School Emergency Relief Fund - Basic				
		1XXX	Instruction			
		1XX	Personal Services - Salaries		2,150.70	
		2XX	Personal Services - Employee Benefits		282.32	
		6XX	Supplies and Materials		29,388.60	
		23XX	Support Services - General Administration			
		6XX	Supplies and Materials		307.65	
		25XX	Support Services - Business			
		6XX	Supplies and Materials		936.95	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries		17,938.07	
		2XX	Personal Services - Employee Benefits		3,261.27	
		6XX	Supplies and Materials		3,999.11	
		27XX	Student Transportation Services			
		1XX	Personal Services - Salaries		1,806.21	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2021 Value	2022 Value
			2XX Personal Services - Employee Benefits		719.33
	<b>31XX Food Services</b>				
			1XX Personal Services - Salaries		476.78
			2XX Personal Services - Employee Benefits		41.17
	<b>35XX Extracurricular - Athletics</b>				
			6XX Supplies and Materials		3,500.00
	<b>778 CRRSA - State School Emergency Relief Fund - Targeted Support</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		10,098.00
			2XX Personal Services - Employee Benefits		3,366.00
			6XX Supplies and Materials		4,196.00
			<b>075 Subtotal</b>		<b>82,468.16</b>
<b>098 Swimming</b>					
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries		3,845.31
			2XX Personal Services - Employee Benefits		62.12
			5XX Other Purchased Services		1,073.25
			6XX Supplies and Materials		1,799.69
			810 Dues and Fees		250.00
			<b>098 Subtotal</b>		<b>7,030.37</b>
<b>099 Wrestling</b>					
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries		8,118.35
			2XX Personal Services - Employee Benefits		270.88
			5XX Other Purchased Services		6,151.44
			6XX Supplies and Materials		3,112.31
			810 Dues and Fees		1,624.80
			<b>099 Subtotal</b>		<b>19,277.78</b>
<b>100 Soccer</b>					
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries		8,354.27
			2XX Personal Services - Employee Benefits		132.00
			3XX Purchased Professional and Technical Services		2,224.92
			5XX Other Purchased Services		786.94
			6XX Supplies and Materials		2,032.52
			810 Dues and Fees		500.00
			<b>100 Subtotal</b>		<b>14,030.65</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2021 Value	2022 Value
102	HS AUTO SHOP					
	1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction				
		6XX	Supplies and Materials			8,705.26
			102 Subtotal			8,705.26
104	Cross Country					
	720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries			7,353.44
		2XX	Personal Services - Employee Benefits			127.61
		5XX	Other Purchased Services			32.18
		6XX	Supplies and Materials			1,613.84
		810	Dues and Fees			1,232.00
			104 Subtotal			10,359.07
106	C SCT Medicaid					
	1XX	Regular Education Programs - Elementary/Secondary				
	62XX	Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs			324,381.70
			106 Subtotal			324,381.70
109	Activity Bus					
	1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services				
		4XX	Purchased Property Services			1,101.01
		5XX	Other Purchased Services			625.00
		6XX	Supplies and Materials			5,121.54
		810	Dues and Fees			46.68
			109 Subtotal			6,894.23
111	Golf					
	720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries			5,408.37
		2XX	Personal Services - Employee Benefits			24.24
		5XX	Other Purchased Services			2,499.28
		6XX	Supplies and Materials			4,277.97
		810	Dues and Fees			1,600.00
			111 Subtotal			13,809.86
112	Vo Ed Business/Marketing					
	392	State Career & Technical Education Entitlement - Business				
	1XXX	Instruction				
		6XX	Supplies and Materials			893.33
			112 Subtotal			893.33



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2021 Value	2022 Value
113	Vo Ed Family & Consumer Science				
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		94.42
			<b>113 Subtotal</b>		<u>94.42</u>
115	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Education Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		508.08
			<b>115 Subtotal</b>		<u>508.08</u>
116	misc donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		10.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			5XX Other Purchased Services		1,626.05
			6XX Supplies and Materials		6,134.05
			<b>116 Subtotal</b>		<u>7,770.10</u>
117	Health Occupations Education				
	393	State Career & Technical Education Entitlement - Health Occupations			
		1XXX	Instruction		
			6XX Supplies and Materials		6,249.37
			<b>117 Subtotal</b>		<u>6,249.37</u>
120	Welding Class Fee				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,198.58
			<b>120 Subtotal</b>		<u>2,198.58</u>
121	Music Donation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,130.00
			<b>121 Subtotal</b>		<u>1,130.00</u>
124	Glacier Bank Scholarship Funds				
	820	Civic Services			
		33XX	Community Services		
			8XX Other Expenditures		1,000.00
			<b>124 Subtotal</b>		<u>1,000.00</u>





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15		
PRC	Program	Function	Object		2021 Value	2022 Value	
127	Bodenhamer Donations						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX Supplies and Materials			1,824.16	
	27XX Student Transportation Services						
			1XX Personal Services - Salaries			955.68	
			2XX Personal Services - Employee Benefits			33.54	
			<b>127 Subtotal</b>			<u>2,813.38</u>	
129	HS Culinary Fees						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX Supplies and Materials			2,455.66	
			<b>129 Subtotal</b>			<u>2,455.66</u>	
131	School Garden						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX Supplies and Materials			1,106.20	
			<b>131 Subtotal</b>			<u>1,106.20</u>	
134	HS Science Lab Fees						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX Supplies and Materials			607.94	
			<b>134 Subtotal</b>			<u>607.94</u>	
136	Spirit Fund						
	1XX Regular Education Programs - Elementary/Secondary						
	24XX Support Services - School Administration						
			6XX Supplies and Materials			334.83	
			<b>136 Subtotal</b>			<u>334.83</u>	
159	ROUND UP FOR SAFETY						
	1XX Regular Education Programs - Elementary/Secondary						
	26XX Operation and Maintenance of Plant Services						
			4XX Purchased Property Services			1,316.25	
			<b>159 Subtotal</b>			<u>1,316.25</u>	
378	State-BASE LIMIT INCREASE HB 630						
	378 State - BASE Limit Increase Payment						
	1XXX Instruction						
			1XX Personal Services - Salaries			77,596.00	
			<b>378 Subtotal</b>			<u>77,596.00</u>	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object	2021 Value	2022 Value	
<b>756</b>	<b>IDEA PART B ARP</b>					
	<b>756 ARP - IDEA, Part B, Special Education</b>					
		<b>1XXX Instruction</b>				
			6XX Supplies and Materials		94.54	
			<b>756 Subtotal</b>		<u>94.54</u>	
<b>782</b>	<b>IDEA PART B 21-22</b>					
	<b>456 IDEA, Part B, Special Education</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		49,148.02	
			2XX Personal Services - Employee Benefits		13,645.98	
			<b>782 Subtotal</b>		<u>62,794.00</u>	
<b>785</b>	<b>ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSERIII)</b>					
	<b>785 ARP - State School Emergency Relief Fund - Basic</b>					
		<b>26XX Operation and Maintenance of Plant Services</b>				
			6XX Supplies and Materials		399.00	
		<b>27XX Student Transportation Services</b>				
			6XX Supplies and Materials		2,066.75	
	<b>787 ARP - State School Emergency Relief Fund - Learning Loss</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		5,774.51	
			2XX Personal Services - Employee Benefits		1,635.87	
			6XX Supplies and Materials		60.00	
			<b>785 Subtotal</b>		<u>9,936.13</u>	
<b>822</b>	<b>CARL PERKINS, 21-22</b>					
	<b>451 Carl Perkins (Federal Career &amp; Technical Education) - Basic Grant</b>					
		<b>1XXX Instruction</b>				
			5XX Other Purchased Services		865.00	
			6XX Supplies and Materials		16,666.42	
			<b>822 Subtotal</b>		<u>17,531.42</u>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>						<u><u>814,535.43</u></u>



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## Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					244,533.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					816,794.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					814,535.43	(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	0.00	Less Last Year	3,076.49	(4b)	-3,076.49	
					-3,076.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					243,715.65	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	825.33	0.00	825.33
025 HB 630 ADDITIONAL FINANCIAL SUPPORT	48,049.00	48,049.00	0.00
038 BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	1,215.96	0.00	1,215.96
040 SMALL BUSINESS CLASS	20,319.15	19,078.28	1,240.87
046 HIGH SCHOOL WOODS CLASS FEES	710.00	730.84	-20.84
054 BOOSTER CLUB TRACK DONATION	60,000.00	60,000.00	0.00
056 GAP FILLERS DONATION	3,290.00	3,290.00	0.00
063 VERIZON LEASE AGREEMENT FUNDS	9,692.87	0.00	9,692.87
075 CRRSA - State School Emergency Relief Fund II (ESSER II)	82,469.02	82,468.16	0.86
098 Swimming	7,063.07	7,030.37	32.70
099 Wrestling	5,204.55	19,277.78	-14,073.23
100 Soccer	20,656.67	14,030.65	6,626.02
102 HS AUTO SHOP	9,127.35	8,705.26	422.09
104 Cross Country	5,224.53	10,359.07	-5,134.54
106 CSCT Medicaid	324,381.70	324,381.70	0.00
109 Activity Bus	15,648.60	6,894.23	8,754.37
111 Golf	14,001.43	13,809.86	191.57
112 Vo Ed Business/Marketing	3,138.00	893.33	2,244.67
113 Vo Ed Family & Consumer Science	2,620.00	94.42	2,525.58
115 Vo Ed Tech Ed/Industrial Arts	33.06	508.08	-475.02
116 misc donations	6,409.05	7,770.10	-1,361.05
117 Health Occupations Education	2,019.00	6,249.37	-4,230.37
120 Welding Class Fee	3,390.02	2,198.58	1,191.44
121 Music Donation	250.00	1,130.00	-880.00
124 Glacier Bank Scholarship Funds	1,000.00	1,000.00	0.00
127 Bodenhamer Donations	4,849.50	2,813.38	2,036.12
129 HS Culinary Fees	1,115.00	2,455.66	-1,340.66
131 School Garden	816.00	1,106.20	-290.20



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
134 HS Science Lab Fees	570.61	607.94	-37.33
136 Spirit Fund	2,830.00	334.83	2,495.17
149 PEPSI SCHOLARSHIP FUNDS	500.00	0.00	500.00
159 ROUND UP FOR SAFETY	1,316.25	1,316.25	0.00
378 State-BASE LIMIT INCREASE HB 630	84,589.14	77,596.00	6,993.14
756 IDEA PART B ARP	95.00	94.54	0.46
782 IDEA PART B 21-22	44,788.00	62,794.00	-18,006.00
785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSERIII)	9,936.00	9,936.13	-0.13
821 Federal Carl Perkins (Career & Technical Education (CTE))	1,118.34	0.00	1,118.34
822 CARL PERKINS, 21-22	17,532.00	17,531.42	0.58
<b>Total</b>	<b>816,794.20</b>	<b>814,535.43</b>	<b>2,258.77</b>



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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		2021 Value	2022 Value
	1110 District Tax Levy		784.15	16.62
	1190 Penalties and Interest on Taxes		18.21	2.69
	1510 Interest Earnings		58.69	46.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>861.05</b>	<b>65.49</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 17	
PRC	Program	Function	Object	2021 Value	2022 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 17	
Beginning Fund Balance						15,370.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65.49	(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)						15,436.03	(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	2021 Value	2022 Value
	1311 Driver's Education Fees	21,950.41	10,450.00
	1510 Interest Earnings	257.50	133.72
	3260 State - Driver's Education Reimbursement	11,566.73	5,700.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>33,774.64</b>	<b>16,283.82</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2021 Value	2022 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	26,558.82	12,407.04
			2XX Personal Services - Employee Benefits	109.85	53.65
			4XX Purchased Property Services	780.00	0.00
			5XX Other Purchased Services	625.00	625.00
			6XX Supplies and Materials	2,061.75	1,137.05
			7XX Property and Equipment Acquisition	29,476.00	0.00
			810 Dues and Fees	42.75	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>59,654.17</b>	<b>14,222.74</b>

#### Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	46,491.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,283.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,222.74	(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)	48,552.25	(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	2021 Value	2022 Value
	1510 Interest Earnings	12.53	17.63
	1910 Rentals	250.00	4,276.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>262.53</b>	<b>4,294.21</b>

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

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

**Schedule Of Changes Worksheet**

**Fund Code 20**

Beginning Fund Balance					3,436.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,294.21	(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)					7,730.58	(5)



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

### 21 - Compensated Absence Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	27.31	20.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>27.31</u>	<u>20.95</u>

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

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

### Schedule Of Changes Worksheet

**Fund Code 21**

Beginning Fund Balance					6,983.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20.95 (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)					7,004.69 (5)





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

### 28 - Technology Fund

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

PRC	Revenue	2021 Value	2022 Value
1110	District Tax Levy	100,041.89	99,471.98
1190	Penalties and Interest on Taxes	198.85	301.56
1510	Interest Earnings	710.16	869.70
1900	Other Revenue from Local Sources	2,297.05	0.00
3281	State - Technology Aid	2,468.09	1,826.90
5200	Sale or Compensation for Loss of Assets	864.26	6,299.00
6100	Material Prior Period Revenue Adjustments	120.89	5.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>106,701.19</b>	<b>108,774.69</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			4XX Purchased Property Services	1,135.77	2,136.58
			6XX Supplies and Materials	6,372.12	38,321.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>7,507.89</b>	<b>40,458.48</b>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					259,782.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108,774.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					40,458.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	206.10	Less Last Year	254.84	(4b)	-48.74	
					-48.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					328,049.83	(5)



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

### 29 - Flexibility Fund

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

PRC	Revenue	2021 Value	2022 Value
1510	Interest Earnings	382.03	396.76
1925	Innovative Education Payment	5.40	0.00
3760	State - Transformational Learning Aid	38,121.00	38,819.40
5200	Sale or Compensation for Loss of Assets	125.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>38,633.43</b>	<b>39,216.16</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
376	State - Transformational Learning Aid	1XXX	Instruction		
			5XX Other Purchased Services	0.00	21,628.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>21,628.83</b>

#### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					107,294.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,216.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,628.83	(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	760.85	Less Last Year	0.00	(4b)	760.85	
					760.85	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					125,643.01	(5)



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

### 50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50	
PRC	Revenue		2021 Value	2022 Value
	1110 District Tax Levy		1,011,889.88	1,000,463.61
	1190 Penalties and Interest on Taxes		2,656.07	3,042.30
	1510 Interest Earnings		768.86	1,020.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>1,015,314.81</b>	<b>1,004,526.09</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments	185.98	183.49
			840 Principal On Debt	570,000.00	585,000.00
			850 Interest on Debt	438,641.67	425,150.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,008,827.65</b>	<b>1,010,333.49</b>

Schedule Of Changes Worksheet						Fund Code 50	
Beginning Fund Balance						5,379.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,004,526.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,010,333.49	(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)						-427.69	(5)



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

### 60 - Building Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	1.45	4.89
	5200 Sale or Compensation for Loss of Assets	518.99	11,150.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>520.44</u>	<u>11,155.63</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	10,175.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>10,175.00</u>

#### Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					822.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,155.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,175.00	(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)					1,803.17	(5)



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

### 61 - Building Reserve Fund

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

PRC	Revenue	2021 Value	2022 Value
1110	District Tax Levy	40,907.03	41,000.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	174.91
1190	Penalties and Interest on Taxes	106.81	125.07
1510	Interest Earnings	239.43	214.25
3283	State - School Major Maintenance Aid (SMMA)	6,439.49	7,380.00
<b>003</b>	<b>Maintenance Permissive Levy</b>		
6100	Material Prior Period Revenue Adjustments	18.11	133.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>47,710.87</u>	<u>49,028.03</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>003</b>	<b>Maintenance Permissive Levy</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			4XX Purchased Property Services	8,584.88	56,942.12
			6XX Supplies and Materials	1,167.58	19,486.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>9,752.46</u>	<u>76,429.00</u>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					105,823.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					49,028.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					76,429.00	(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	17,384.08	Less Last Year	8,498.53	(4b)	8,885.55	
					8,885.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					87,308.09	(5)



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

### 84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2021 Value	2022 Value
	1XXX Revenues from Student Activities	58,782.35	154,662.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		58,782.35	154,662.93

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

PRC	Program	Function	Object	2021 Value	2022 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	67,650.98	145,543.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				67,650.98	145,543.40

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	173,266.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	154,662.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	145,543.40	(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)	182,386.39	(5)



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## Detail Expenditure

Fund	Account	Description	2021 Value	2022 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	54,633.25	60,361.48
XX	39X 1XXX 112	Certified Teacher Staff Salaries	162,033.28	171,828.97
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	44,027.93	49,148.02
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	1,063,858.57	984,344.22
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,560.66	6,829.60
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	54,154.46	55,845.70
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	29,300.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	135,850.00
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	1,480.43	2,136.58
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	2,240.00	0.00
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	4,920.32	1,536.00
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	50,689.80
b. Related Services Block Grant Entitlement	16,896.60
c. Total Entitlements Subject to Reversion	67,586.40

### 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)]	89,889.91
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	157,519.89
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

### Remember:

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

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

**Percentage of Special Ed Funding FY2024 Maximum Budget: 100%**





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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	90,903.37	8,817.07	0.00	0.00	0.00
280	1XXX	2XX	9,637.86	42.58	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	123.56	0.00	0.00	0.00	0.00
280	1XXX	6XX	563.50	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,376.49	0.00	0.00	0.00	0.00
280	21XX	2XX	150.58	0.00	0.00	0.00	0.00
280	21XX	3XX	27,676.26	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	465.35	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	14,470.74	0.00	0.00	0.00	0.00
280	24XX	2XX	3,038.78	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	253.75	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
<b>Totals</b>			148,660.24	8,859.65	0.00	0.00	0.00

157,519.89

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

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



# Trustees' Financial Summary

FY2021-22

Submit ID:

15 Flathead County

0331 Bigfork H S

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
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	183,216.25	0.00	17,825,599.33
Machinery and Equipment	1,473,415.39	0.00	266,481.84	159,042.50	1,580,854.73
Construction in Progress	100,000.00	0.00	76,900.00	176,900.00	0.00
Totals at Historical Cost	19,230,576.97	0.00	526,598.09	335,942.50	19,421,232.56
<b>Depreciation</b>					
Building Accum	2,598,797.39	0.00	358,707.57	0.00	2,957,504.96
Machinery and Equipment Accum	1,041,666.80	0.00	88,186.72	155,168.25	974,685.27
Total Accumulated Depreciation	3,640,464.19	0.00	446,894.29	155,168.25	3,932,190.23
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	15,590,112.78	0.00	79,703.80	180,774.25	15,489,042.33

\* 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.

<b>Depreciation by Function for FY2022</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	681.13	0.00	0.00
Operations and Maintenance (26XX)	1,980.83	0.00	0.00
Transportation (27XX)	15,432.68	0.00	0.00
Extracurricular (34XX, 35XX)	2,018.75	0.00	0.00
Total Depreciation for FY2022	20,113.39	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2021-22

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2021	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2022) [a+b-c-d]	(f) Current Portion Due FY2023	(g) Long-Term Portion Due FY2024
<b>Governmental Activities *</b>							
Compensated Absences	231,944.00	0.00	0.00	19,648.00	212,296.00	0.00	212,296.00
Other Post Employment Benefits	1,022,339.00	0.00	0.00	312,082.00	710,257.00	0.00	710,257.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,254,283.00	0.00	0.00	331,730.00	922,553.00	0.00	922,553.00
<b>Bond(s)</b>							
12/29/2015	7,285,000.00	0.00	380,000.00	0.00	6,905,000.00	385,000.00	6,520,000.00
06/14/2016	3,990,000.00	0.00	205,000.00	0.00	3,785,000.00	210,000.00	3,575,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	11,275,000.00	0.00	585,000.00	0.00	10,690,000.00	595,000.00	10,095,000.00

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

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



# Trustees' Financial Summary

FY2021-22

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## Net Pension Liability FY2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	413,178.00	0.00	106,112.00	307,066.00
Net Pension - TRS	2,540,996.00	0.00	449,175.00	2,091,821.00