



# Trustees' Financial Summary

## FY2020-21

Submit ID:

### 16 Gallatin County

### 0364 Gallatin Gateway Elem

**Due Date:**

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

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

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

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

### Certification

<b>Business Manager/Clerk:</b>	Carrie Fisher	<b>Phone #:</b>	(406) 763-4415
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\_\_\_\_\_  
(Signature)

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

<b>Chair, Board of Trustees:</b>	Julie Fleury
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\_\_\_\_\_  
(Signature)

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

<b>County Superintendent</b>	Matthew Henry
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\_\_\_\_\_  
(Signature)

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

### Software

Accounting Package:                      Black Mountain

For FY21 did the district employ a certified special education director?                      No

As reported through TEAMS - Terms of Employment, the district does not employ 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. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**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#
108	NO KID HUNGRY COVID GRANT-2021	LOCAL	108	
110	MAC- Medicaid	STATE	110	State
115	EXXON MOBIL GRANT	LOCAL	115	
130	TEXTBOOK DONATIONS	LOCAL	130	
137	ART	LOCAL	137	
145	MISCELLANEOUS	LOCAL	145	
156	ONE CLASS AT A TIME- MATTHEWS	LOCAL	156	
157	ONE CLASS AT A TIME- RUBIO	LOCAL	157	
160	LIBRARY	LOCAL	160	
162	FSA EXCESS FUNDS	LOCAL	162	
166	NURSE	LOCAL	166	
169	PCARD REBATE	LOCAL	169	
194	MUSIC-BAND	LOCAL	194	
195	BOOK FAIR- LIBRARY	LOCAL	195	
198	CARES - Governor's Coronavirus Relief Fund, Per-ANB	FEDERAL		21.019
199	CARES - State School Emergency Relief Fund	FEDERAL	199	84.425D
203	COVID-19 NUTRITION FUNDING	LOCAL	203	
207	EXCESS SALE PROCEEDS	LOCAL	207	
213	School Nutrition Equipment Grant	STATE	213	10.579
215	MSGIA SAFETY AWARD	LOCAL	215	
421	Title I (FY17)	LOCAL		
423	Title I (FY18)	LOCAL		
424	REAP (FY18)	STATE		
425	Title I, Part A, Improving Basic Programs	FEDERAL		84.010
426	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL		84.358A
427	Title I, Part A, Improvement Grants	FEDERAL	427	84.010A
428	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL	428	84.358A
429	Title I, Part A, Improving Basic Programs	FEDERAL	429	84.010
430	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL	430	84.358A
612	BUILDING RESERVE- Voted Levy	LOCAL	612	
613	BUILDING RESERVE- PERMISSIVE LEVY	LOCAL	613	



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
710	Field Trips	LOCAL	710	
775	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL	775	84.425D
785	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	785	84.425U



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	164,222.40	25,083.41	66,367.55	242.68
02	Taxes Receivable - Real and Personal (120-149)	21,148.33	3,481.76	1,177.30	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	185,370.73	28,565.17	67,544.85	242.68
<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)	2,824.84	106.22		
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	2,824.84	106.22		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	21,148.33	3,481.76	1,177.30	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	21,084.85			
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	140,312.71	24,977.19	66,367.55	242.68
52	<b>TOTAL FUND BALANCE/EQUITY</b>	161,397.56	24,977.19	66,367.55	242.68
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	185,370.73	28,565.17	67,544.85	242.68



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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)	14,408.10	64,331.42	11,238.30	7,834.39
02	Taxes Receivable - Real and Personal (120-149)	446.34			639.79
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,298.18	47,391.33	
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>	14,854.44	66,629.60	58,629.63	8,474.18
<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)				141.37
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				141.37
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	446.34			639.79
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			24,459.07	
48	Fund Balance for Budget	14,408.10	66,629.60	34,170.56	7,693.02
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,408.10	66,629.60	58,629.63	7,693.02
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	14,854.44	66,629.60	58,629.63	8,474.18



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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)				7,375.82
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				7,375.82
<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				7,375.82
52	<b>TOTAL FUND BALANCE/EQUITY</b>				7,375.82
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				7,375.82



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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)	3,087.99	11,327.69		1,425.27
02	Taxes Receivable - Real and Personal (120-149)				4,952.74
03	Taxes Receivable - Protested (150-159)	720.08			
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>	3,808.07	11,327.69		6,378.01
<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)	141.63			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	141.63			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	720.08			4,952.74
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	89.28			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,857.08	11,327.69		1,425.27
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,946.36	11,327.69		1,425.27
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,808.07	11,327.69		6,378.01



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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)	2,160.26	124,449.14		
02	Taxes Receivable - Real and Personal (120-149)		2,316.07		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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>	2,160.26	126,765.21		
<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)		2,316.07		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		6,750.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,160.26	117,699.14		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,160.26	124,449.14		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,160.26	126,765.21		



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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)	1,524.23		2,340.51	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			12,843.30	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,524.23		15,183.81	
<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)			45.00	
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	1,524.23		15,138.81	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,524.23		15,183.81	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,524.23		15,183.81	



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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)	45,540.16	97,430.00		
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>	45,540.16	97,430.00		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	10,338.51	97,430.00		
25	Other Current Liabilities (621-679)	35,201.65			
35	<b>TOTAL LIABILITIES</b>	45,540.16	97,430.00		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	45,540.16	97,430.00		



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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		2020 Value	2021 Value
1111	District Levy - Real Property		514,419.87	527,315.14
1112	District Levy - Personal Property		2,949.54	2,837.31
1114	District Levy - Personal Property/Mobile Homes		2,911.92	4,067.81
1190	Penalties and Interest on Taxes		1,239.92	3,164.18
1510	Interest Earnings		4,092.74	989.62
3110	Direct State Aid		524,109.51	555,439.21
3111	Quality Educator		45,371.85	50,261.79
3112	At Risk Student		2,879.24	2,625.10
3113	Indian Education For All		3,755.16	3,913.00
3114	American Indian Achievement Gap		648.00	660.00
3115	State Special Education Allowable Cost Payment to Districts		29,762.41	26,754.00
3116	Data For Achievement		3,596.13	3,746.75
3120	State - Guaranteed Tax Base Aid		157,886.82	185,097.96
6100	Material Prior Period Revenue Adjustments		34.64	858.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>1,293,657.75</b>	<b>1,367,730.47</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2020 Value	2021 Value	
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	551,952.54	584,771.81	
			2XX Personal Services - Employee Benefits	89,465.25	95,380.39	
			3XX Purchased Professional and Technical Services	200.00	708.98	
			5XX Other Purchased Services	0.00	1,474.00	
			6XX Supplies and Materials	49,163.38	64,634.75	
			810 Dues and Fees	738.91	846.00	
		<b>21XX</b>	<b>Support Services - Students</b>			
			1XX Personal Services - Salaries	45,935.46	51,647.56	
			2XX Personal Services - Employee Benefits	6,420.51	6,953.18	
			3XX Purchased Professional and Technical Services	431.25	302.50	
			6XX Supplies and Materials	5,943.85	450.62	
			810 Dues and Fees	69.00	129.00	
		<b>221X</b>	<b>Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	0.00	970.00	
			2XX Personal Services - Employee Benefits	0.00	4.30	
			5XX Other Purchased Services	1,225.00	336.00	
			810 Dues and Fees	3,750.00	3,750.00	



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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
		<b>222X</b>	<b>Educational Media Services</b>		
		1XX	Personal Services - Salaries	23,861.01	26,259.96
		2XX	Personal Services - Employee Benefits	3,683.28	3,795.88
		3XX	Purchased Professional and Technical Services	0.00	200.00
		6XX	Supplies and Materials	6,622.78	6,292.67
		810	Dues and Fees	0.00	89.00
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries	94,072.94	100,381.27
		2XX	Personal Services - Employee Benefits	11,280.50	12,353.93
		3XX	Purchased Professional and Technical Services	20,852.06	21,450.42
		5XX	Other Purchased Services	17,898.01	15,382.19
		6XX	Supplies and Materials	3,641.02	4,083.39
		810	Dues and Fees	6,845.81	6,713.51
		<b>25XX</b>	<b>Support Services - Business</b>		
		1XX	Personal Services - Salaries	51,967.17	53,342.71
		2XX	Personal Services - Employee Benefits	1,574.08	3,643.93
		3XX	Purchased Professional and Technical Services	500.00	500.00
		5XX	Other Purchased Services	6,744.51	5,621.89
		6XX	Supplies and Materials	9,753.27	11,107.10
		810	Dues and Fees	284.37	859.89
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	5,453.00	4,972.00
		2XX	Personal Services - Employee Benefits	26.00	21.95
		3XX	Purchased Professional and Technical Services	0.00	1,769.98
		4XX	Purchased Property Services	115,113.78	149,763.28
		5XX	Other Purchased Services	11,328.53	10,594.83
		6XX	Supplies and Materials	17,474.24	5,206.63
		810	Dues and Fees	580.00	709.00
		<b>27XX</b>	<b>Student Transportation Services</b>		
		4XX	Purchased Property Services	0.00	53.76
		6XX	Supplies and Materials	0.00	106.51
		<b>280</b>	<b>Special Education - Local and State</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	48,852.77	38,565.82
		2XX	Personal Services - Employee Benefits	8,001.03	7,647.93
		5XX	Other Purchased Services	150.00	501.76
		6XX	Supplies and Materials	2,566.74	788.43
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		5XX	Other Purchased Services	0.00	79.00
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		920	Resources Transferred to Other School Districts or Cooperatives	2,834.00	2,943.00



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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	
	<b>365 Indian Education for All</b>					
		<b>222X Educational Media Services</b>				
			6XX Supplies and Materials	490.27		970.59
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	2,520.00		2,700.00
			2XX Personal Services - Employee Benefits	240.22		36.16
			3XX Purchased Professional and Technical Services	550.00		0.00
			5XX Other Purchased Services	155.54		0.00
			810 Dues and Fees	325.00		0.00
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	12,500.00		6,950.00
			2XX Personal Services - Employee Benefits	38.18		91.68
			5XX Other Purchased Services	125.00		0.00
			6XX Supplies and Materials	0.00		316.00
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	2,684.27		2,445.63
			2XX Personal Services - Employee Benefits	707.68		535.68
			4XX Purchased Property Services	85.00		128.95
			5XX Other Purchased Services	0.00		424.22
			6XX Supplies and Materials	7,849.15		14,250.08
			810 Dues and Fees	201.00		162.60
	<b>997 Transfers for Transportation Levy Requirements</b>					
		<b>61XX Operating Transfers to Other Funds</b>				
			913 Transfers for Transportation Levy Requirements	5,998.69		0.00
	<b>999 Undistributed</b>					
		<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds	7,000.00		115.92
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	11,000.00		26,650.00
		<b>9999 Undistributed</b>				
			892 Material Prior Period Expenditure Adjustments	0.00		107.01
<b>110 MAC- Medicaid</b>						
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>23XX Support Services - General Administration</b>				
			6XX Supplies and Materials	0.00		2.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,279,726.05</u>	<u>1,364,047.41</u>	



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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance						169,749.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,367,730.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,364,047.41 (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	21,084.85	Less Last Year	33,119.70	(4b)		-12,034.85
						-12,034.85 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						161,397.56 (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
1111	District Levy - Real Property	86,081.21	87,167.62
1112	District Levy - Personal Property	473.49	470.13
1114	District Levy - Personal Property/Mobile Homes	456.68	679.72
1190	Penalties and Interest on Taxes	189.98	496.95
1410	Individual Transportation Fees	1,649.54	2,505.00
1510	Interest Earnings	230.81	98.49
2220	County On-Schedule Transportation Reimbursement	9,120.75	10,076.10
3210	State - On-Schedule Transportation Reimbursement	9,120.77	10,076.11
5303	Transfers for Transportation Levy Requirements	5,998.69	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>113,321.92</b>	<b>111,570.12</b>

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

PRC	Program	Function	Object	2020 Value	2021 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	21,689.01	21,451.55
			2XX Personal Services - Employee Benefits	2,422.38	2,563.02
			5XX Other Purchased Services	2,017.17	1,909.52
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	23,079.26	23,367.33
			2XX Personal Services - Employee Benefits	722.36	1,584.10
			810 Dues and Fees	20.60	0.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			3XX Purchased Professional and Technical Services	55.00	0.00
			4XX Purchased Property Services	12,887.33	15,428.51
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	25,822.55	35,358.51
			2XX Personal Services - Employee Benefits	1,203.55	3,098.90
			3XX Purchased Professional and Technical Services	0.00	165.00
			4XX Purchased Property Services	1,640.23	2,283.26
			5XX Other Purchased Services	5,049.47	5,152.46
			6XX Supplies and Materials	4,120.02	4,306.36
			810 Dues and Fees	174.94	125.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>100,903.87</b>	<b>116,793.52</b>



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## Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					30,200.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,570.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					116,793.52	(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)					24,977.19	(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
1111	District Levy - Real Property	28,989.72	29,420.23
1112	District Levy - Personal Property	162.07	158.46
1114	District Levy - Personal Property/Mobile Homes	158.26	228.69
1190	Penalties and Interest on Taxes	66.35	180.47
1510	Interest Earnings	375.85	225.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>29,752.25</u>	<u>30,213.17</u>

#### 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	80,810.87	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>80,810.87</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	36,154.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,213.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	66,367.55	(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		16.81	5.04
	1621 Lunch Sales		56,709.34	8,860.76
	1900 Other Revenue from Local Sources		0.00	33.50
	3220 State - School Nutrition Match		0.00	132.10
	4550 Federal School Nutrition Reimbursement		41,459.59	114,715.39
	4555 School Nutrition Summer Food Service Program		6,842.94	0.00
<b>213</b>	<b>School Nutrition Equipment Grant</b>			
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)		0.00	3,798.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>105,028.68</b>	<b>127,544.98</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2020 Value	2021 Value
	<b>910</b>	<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>		
			1XX Personal Services - Salaries	41,281.12	45,148.66
			2XX Personal Services - Employee Benefits	3,827.56	5,711.15
			6XX Supplies and Materials	58,389.63	73,955.01
			810 Dues and Fees	22.95	70.87
<b>203</b>	<b>COVID-19 NUTRITION FUNDING</b>				
	<b>910</b>	<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>		
			4XX Purchased Property Services	0.00	733.92
			6XX Supplies and Materials	0.00	410.24
<b>213</b>	<b>School Nutrition Equipment Grant</b>				
	<b>461</b>	<b>School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)</b>			
		<b>31XX</b>	<b>Food Services</b>		
			6XX Supplies and Materials	0.00	3,798.19
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>103,521.26</b>	<b>129,828.04</b>



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance						2,525.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						127,544.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						129,828.04 (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)						242.68 (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
1111	District Levy - Real Property	12,336.45	11,373.32
1112	District Levy - Personal Property	55.02	62.39
1114	District Levy - Personal Property/Mobile Homes	44.48	84.31
1190	Penalties and Interest on Taxes	13.43	24.44
1510	Interest Earnings	34.22	28.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>12,483.60</b>	<b>11,572.46</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2020 Value	2021 Value
280	Special Education - Local and State	1XXX	Instruction		
		1XX	Personal Services - Salaries	10,537.54	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>10,537.54</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	2,835.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,572.46	(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)
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)	14,408.10	(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	574.89	257.22
	2240 County Retirement Distribution	172,261.94	177,179.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>172,836.83</b>	<b>177,437.07</b>

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

PRC	Program	Function	Object	2020 Value	2021 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	90,374.84	97,113.45
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	7,693.72	8,794.53
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	4,131.81	4,532.52
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	18,561.72	19,620.24
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	0.00	36.68
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	14,694.32	13,790.14
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	436.96	407.70
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	3,377.64	4,565.67
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	9,771.23	6,653.26
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	1,673.53	878.68
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	442.73	459.42
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	590.53	659.70
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	245.94	218.72



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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
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	1,465.16	568.53
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	7,165.43	7,795.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>160,625.56</u>	<u>166,094.39</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					55,286.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					177,437.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,094.39	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					66,629.60	(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
<b>108</b>	<b>NO KID HUNGRY COVID GRANT-2021</b>	
	1920 Contributions/Donations from Private Sources	2,347.36
<b>110</b>	<b>MAC- Medicaid</b>	
	3357 Medicaid - Montana Administrative Claiming Reimbursement	7,960.74
<b>115</b>	<b>EXXON MOBIL GRANT</b>	
	1920 Contributions/Donations from Private Sources	500.00
<b>130</b>	<b>TEXTBOOK DONATIONS</b>	
	1920 Contributions/Donations from Private Sources	213.63
<b>137</b>	<b>ART</b>	
	1900 Other Revenue from Local Sources	210.45
	1920 Contributions/Donations from Private Sources	33.80
<b>145</b>	<b>MISCELLANEOUS</b>	
	1920 Contributions/Donations from Private Sources	1,477.27
<b>160</b>	<b>LIBRARY</b>	
	1900 Other Revenue from Local Sources	5.00
	1920 Contributions/Donations from Private Sources	78.80
<b>162</b>	<b>FSA EXCESS FUNDS</b>	
	1900 Other Revenue from Local Sources	8,483.05
<b>169</b>	<b>PCARD REBATE</b>	
	1900 Other Revenue from Local Sources	2,902.72
<b>194</b>	<b>MUSIC-BAND</b>	
	1920 Contributions/Donations from Private Sources	1,452.92
<b>195</b>	<b>BOOK FAIR- LIBRARY</b>	
	1900 Other Revenue from Local Sources	2,242.75
<b>198</b>	<b>CARES - Governor's Coronavirus Relief Fund, Per-ANB</b>	
	7700 CARES - Governor's Coronavirus Relief Fund Per-ANB	87,150.00
<b>199</b>	<b>CARES - State School Emergency Relief Fund</b>	
	7650 CARES - State School Emergency Relief Fund	7,182.00
<b>203</b>	<b>COVID-19 NUTRITION FUNDING</b>	
	1920 Contributions/Donations from Private Sources	3,000.00
<b>207</b>	<b>EXCESS SALE PROCEEDS</b>	
	1920 Contributions/Donations from Private Sources	586.36
<b>215</b>	<b>MSGIA SAFETY AWARD</b>	
	1920 Contributions/Donations from Private Sources	1,000.00
<b>425</b>	<b>Title I, Part A, Improving Basic Programs</b>	
	6100 Material Prior Period Revenue Adjustments	-12,410.36
<b>426</b>	<b>Title V, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
	6100 Material Prior Period Revenue Adjustments	92.93



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<b>427 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	1,540.00
<b>428 Title V, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	1,923.59
<b>429 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	37,309.00
<b>430 Title V, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	16,565.00
<b>710 Field Trips</b>	
1920 Contributions/Donations from Private Sources	310.01
<b>775 CRRSA - State School Emergency Relief Fund II (ESSER II)</b>	
7750 CRRSA - State School Emergency Relief Fund	37,172.00
<b>785 ARP - State School Emergency Relief Fund (ESSER III)</b>	
7850 ARP - State School Emergency Relief Fund	11,926.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	221,255.35

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

PRC	Program	Function	Object	2020 Value	2021 Value
<b>108</b>	<b>NO KID HUNGRY COVID GRANT-2021</b>				
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials		2,347.36
			<b>108 Subtotal</b>		2,347.36
<b>110</b>	<b>MAC- Medicaid</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services		663.75
			6XX Supplies and Materials		424.75
		<b>23XX Support Services - General Administration</b>			
			5XX Other Purchased Services		387.53
			6XX Supplies and Materials		1,552.56
			810 Dues and Fees		784.93
		<b>24XX Support Services - School Administration</b>			
			6XX Supplies and Materials		187.90
		<b>26XX Operation and Maintenance of Plant Services</b>			
			6XX Supplies and Materials		368.98
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			810 Dues and Fees		159.36
			<b>110 Subtotal</b>		4,529.76



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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
145	MISCELLANEOUS				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		781.45
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials		989.70
			<b>145 Subtotal</b>		<u>1,771.15</u>
162	FSA EXCESS FUNDS				
	1XX	Regular Education Programs - Elementary/Secondary			
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries		10.77
		2XX	Personal Services - Employee Benefits		11.23
		5XX	Other Purchased Services		1,599.30
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries		5.23
		2XX	Personal Services - Employee Benefits		11.77
			<b>162 Subtotal</b>		<u>1,638.30</u>
166	NURSE				
	1XX	Regular Education Programs - Elementary/Secondary			
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries		1,143.70
		2XX	Personal Services - Employee Benefits		113.98
			<b>166 Subtotal</b>		<u>1,257.68</u>
169	PCARD REBATE				
	1XX	Regular Education Programs - Elementary/Secondary			
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials		280.31
			<b>169 Subtotal</b>		<u>280.31</u>
194	MUSIC-BAND				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		4XX	Purchased Property Services		5.00
		6XX	Supplies and Materials		1,324.22
			<b>194 Subtotal</b>		<u>1,329.22</u>
195	BOOK FAIR- LIBRARY				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,772.45
			<b>195 Subtotal</b>		<u>1,772.45</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	
198	<b>CARES - Governor's Coronavirus Relief Fund, Per-ANB</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>26XX Operation and Maintenance of Plant Services</b>					
			6XX Supplies and Materials		13.08	
770	<b>CARES - Governor's Coronavirus Relief Fund Per-ANB</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries		13,243.31	
			2XX Personal Services - Employee Benefits		3,215.23	
			6XX Supplies and Materials		34,915.87	
	<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries		1,064.63	
			2XX Personal Services - Employee Benefits		106.05	
	<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries		2,596.72	
			2XX Personal Services - Employee Benefits		616.88	
			5XX Other Purchased Services		510.69	
			6XX Supplies and Materials		1,128.99	
	<b>26XX Operation and Maintenance of Plant Services</b>					
			3XX Purchased Professional and Technical Services		264.00	
			4XX Purchased Property Services		23,444.74	
			6XX Supplies and Materials		5,884.70	
	<b>27XX Student Transportation Services</b>					
			6XX Supplies and Materials		125.12	
	<b>31XX Food Services</b>					
			6XX Supplies and Materials		19.99	
			<b>198 Subtotal</b>		<b>87,150.00</b>	
199	<b>CARES - State School Emergency Relief Fund</b>					
	<b>765 CARES - State School Emergency Relief Fund</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries		360.00	
			2XX Personal Services - Employee Benefits		51.05	
			6XX Supplies and Materials		3,335.83	
	<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries		1,759.50	
			2XX Personal Services - Employee Benefits		173.41	
			6XX Supplies and Materials		448.74	
	<b>23XX Support Services - General Administration</b>					
			5XX Other Purchased Services		195.09	
			6XX Supplies and Materials		17.58	
	<b>26XX Operation and Maintenance of Plant Services</b>					
			6XX Supplies and Materials		652.65	



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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
	31XX	Food Services			
			6XX Supplies and Materials		5.00
			<b>199 Subtotal</b>		<u>6,998.85</u>
<b>203</b>	<b>COVID-19 NUTRITION FUNDING</b>				
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials		2,000.00
			<b>203 Subtotal</b>		<u>2,000.00</u>
<b>427</b>	<b>Title I, Part A, Improvement Grants</b>				
	420	<b>Title I, Part A, Improving Basic Programs</b>			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,528.12
			2XX Personal Services - Employee Benefits		398.29
			<b>427 Subtotal</b>		<u>1,926.41</u>
<b>428</b>	<b>Title V, Part B, Subpart 1, Small Rural Schools (SRS)</b>				
	1XX	<b>Regular Education Programs - Elementary/Secondary</b>			
		1XXX	Instruction		
			6XX Supplies and Materials		1,165.29
			<b>428 Subtotal</b>		<u>1,165.29</u>
<b>429</b>	<b>Title I, Part A, Improving Basic Programs</b>				
	420	<b>Title I, Part A, Improving Basic Programs</b>			
		1XXX	Instruction		
			1XX Personal Services - Salaries		27,303.75
			2XX Personal Services - Employee Benefits		10,005.25
			<b>429 Subtotal</b>		<u>37,309.00</u>
<b>430</b>	<b>Title V, Part B, Subpart 1, Small Rural Schools (SRS)</b>				
	1XX	<b>Regular Education Programs - Elementary/Secondary</b>			
		1XXX	Instruction		
			5XX Other Purchased Services		1,000.00
			6XX Supplies and Materials		15,286.80
			810 Dues and Fees		278.20
			<b>430 Subtotal</b>		<u>16,565.00</u>
<b>710</b>	<b>Field Trips</b>				
	710	<b>School Sponsored Extracurricular Activities</b>			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries		330.01
			2XX Personal Services - Employee Benefits		24.52
			<b>710 Subtotal</b>		<u>354.53</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	
775	CRRSA - State School Emergency Relief Fund II (ESSER II)						
	775 CRRSA - State School Emergency Relief Fund - Basic						
	1XXX Instruction						
			6XX	Supplies and Materials		29,917.96	
	222X Educational Media Services						
			3XX	Purchased Professional and Technical Services		300.00	
			6XX	Supplies and Materials		4,985.00	
	26XX Operation and Maintenance of Plant Services						
			4XX	Purchased Property Services		1,350.00	
			6XX	Supplies and Materials		618.80	
			775 Subtotal			37,171.76	
785	ARP - State School Emergency Relief Fund (ESSER III)						
	785 ARP - State School Emergency Relief Fund - Basic						
	1XXX Instruction						
			6XX	Supplies and Materials		11,926.33	
			785 Subtotal			11,926.33	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>						<b>217,493.40</b>	

Schedule Of Changes Worksheet							Fund Code 15	
Beginning Fund Balance							31,628.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							221,255.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							217,493.40	(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	24,459.07	Less Last Year	1,220.00	(4b)	23,239.07		
							23,239.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							58,629.63	(5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
108 NO KID HUNGRY COVID GRANT-2021	2,347.36	2,347.36	0.00
110 MAC- Medicaid	7,960.74	4,529.76	3,430.98
115 EXXON MOBIL GRANT	500.00	0.00	500.00
130 TEXTBOOK DONATIONS	213.63	0.00	213.63
137 ART	244.25	0.00	244.25
145 MISCELLANEOUS	1,477.27	1,771.15	-293.88
160 LIBRARY	83.80	0.00	83.80
162 FSA EXCESS FUNDS	8,483.05	1,638.30	6,844.75



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
166 NURSE	0.00	1,257.68	-1,257.68
169 PCARD REBATE	2,902.72	280.31	2,622.41
194 MUSIC-BAND	1,452.92	1,329.22	123.70
195 BOOK FAIR- LIBRARY	2,242.75	1,772.45	470.30
198 CARES - Governor's Coronavirus Relief Fund, Per-ANB	87,150.00	87,150.00	0.00
199 CARES - State School Emergency Relief Fund	7,182.00	6,998.85	183.15
203 COVID-19 NUTRITION FUNDING	3,000.00	2,000.00	1,000.00
207 EXCESS SALE PROCEEDS	586.36	0.00	586.36
215 MSGIA SAFETY AWARD	1,000.00	0.00	1,000.00
425 Title I, Part A, Improving Basic Programs	-12,410.36	0.00	-12,410.36
426 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	92.93	0.00	92.93
427 Title I, Part A, Improvement Grants	1,540.00	1,926.41	-386.41
428 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	1,923.59	1,165.29	758.30
429 Title I, Part A, Improving Basic Programs	37,309.00	37,309.00	0.00
430 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	16,565.00	16,565.00	0.00
710 Field Trips	310.01	354.53	-44.52
775 CRRSA - State School Emergency Relief Fund II (ESSER II)	37,172.00	37,171.76	0.24
785 ARP - State School Emergency Relief Fund (ESSER III)	11,926.33	11,926.33	0.00
<b>Total</b>	<b>221,255.35</b>	<b>217,493.40</b>	<b>3,761.95</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	2020 Value	2021 Value
1111	District Levy - Real Property	9,589.35	16,277.58
1112	District Levy - Personal Property	42.75	85.60
1114	District Levy - Personal Property/Mobile Homes	39.18	118.29
1190	Penalties and Interest on Taxes	13.18	67.78
1340	Fees for Adult Education	5,953.00	2,131.55
1510	Interest Earnings	224.97	35.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>15,862.43</b>	<b>18,716.24</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17**

PRC	Program	Function	Object	2020 Value	2021 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	10,947.60	6,021.58
			2XX Personal Services - Employee Benefits	455.12	811.48
			3XX Purchased Professional and Technical Services	0.00	680.00
			5XX Other Purchased Services	0.00	21.11
			6XX Supplies and Materials	1,056.00	315.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	2,755.38	2,867.80
			2XX Personal Services - Employee Benefits	271.35	301.67
			5XX Other Purchased Services	1,158.26	1,058.51
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	3,580.13	3,959.38
			2XX Personal Services - Employee Benefits	119.20	275.15
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	1,440.83	2,110.27
			5XX Other Purchased Services	769.70	812.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>22,553.57</b>	<b>19,234.15</b>



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## Schedule Of Changes Worksheet

**Fund Code 17**

Beginning Fund Balance					8,210.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,716.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,234.15	(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)					7,693.02	(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	3.79	37.75
	5300 Operating Transfers from Other Funds	7,000.00	115.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,003.79</u>	<u>153.67</u>

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

PRC	Program	Function	Object	2020 Value	2021 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					7,222.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					153.67	(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)					7,375.82	(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
1111	District Levy - Real Property	15,401.33	17,931.65
1112	District Levy - Personal Property	2,335.19	96.35
1114	District Levy - Personal Property/Mobile Homes	102.39	143.31
1190	Penalties and Interest on Taxes	43.82	129.12
1510	Interest Earnings	0.00	15.14
3281	State - Technology Aid	1,090.44	1,119.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>18,973.17</b>	<b>19,434.72</b>

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

PRC	Program	Function	Object	2020 Value	2021 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			6XX Supplies and Materials	0.00	2,782.43
			810 Dues and Fees	0.00	300.00
<b>21XX Support Services - Students</b>					
			6XX Supplies and Materials	0.00	350.00
<b>23XX Support Services - General Administration</b>					
			5XX Other Purchased Services	113.10	1,302.56
			6XX Supplies and Materials	0.00	278.79
<b>258X Admin. Tech. - Technology Coordinator</b>					
			1XX Personal Services - Salaries	13,806.82	7,076.03
			2XX Personal Services - Employee Benefits	1,492.30	1,462.06
			6XX Supplies and Materials	0.00	3,524.00
<b>25XX Support Services - Business</b>					
			6XX Supplies and Materials	103.08	0.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			7XX Property and Equipment Acquisition	5,721.46	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>21,236.76</b>	<b>17,075.87</b>



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## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance						498.23 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,434.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,075.87 (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	89.28	Less Last Year	0.00	(4b)		89.28
						89.28 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,946.36 (5)



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

### 29 - Flexibility Fund

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

PRC	Revenue	2020 Value	2021 Value
	1510 Interest Earnings	168.82	58.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>168.82</u>	<u>58.90</u>

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

PRC	Program	Function	Object	2020 Value	2021 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 29**

Beginning Fund Balance					11,268.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					58.90	(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)					11,327.69	(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
1111	District Levy - Real Property	117,409.72	123,594.67
1112	District Levy - Personal Property	672.63	662.97
1114	District Levy - Personal Property/Mobile Homes	666.01	960.84
1190	Penalties and Interest on Taxes	284.46	824.80
1510	Interest Earnings	0.00	146.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>119,032.82</b>	<b>126,189.65</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50**

PRC	Program	Function	Object	2020 Value	2021 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>					
			840 Principal On Debt	110,000.00	120,000.00
			850 Interest on Debt	7,710.00	4,080.00
			860 Agent Fees/Issuance Costs	350.00	350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>118,060.00</b>	<b>124,430.00</b>

**Schedule Of Changes Worksheet**

**Fund Code 50**

Beginning Fund Balance	-334.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	126,189.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	124,430.00	(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)	1,425.27	(5)



# Trustees' Financial Summary

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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	36.62	11.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>36.62</u>	<u>11.23</u>

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

PRC	Program	Function	Object	2020 Value	2021 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 60**

Beginning Fund Balance					2,149.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11.23	(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)					2,160.26	(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
	3283 State - School Major Maintenance Aid (SMMA)	8,160.21	8,878.70
<b>612</b>	<b>BUILDING RESERVE- Voted Levy</b>		
	1111 District Levy - Real Property	34,291.12	34,712.70
	1112 District Levy - Personal Property	198.06	187.10
	1114 District Levy - Personal Property/Mobile Homes	200.33	266.76
	1190 Penalties and Interest on Taxes	148.22	311.51
	1510 Interest Earnings	987.04	316.27
<b>613</b>	<b>BUILDING RESERVE- PERMISSIVE LEVY</b>		
	1111 District Levy - Real Property	22,889.93	22,816.19
	1112 District Levy - Personal Property	142.70	123.04
	1114 District Levy - Personal Property/Mobile Homes	138.41	175.29
	1510 Interest Earnings	653.50	207.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>67,809.52</b>	<b>67,995.40</b>

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

PRC	Program	Function	Object	2020 Value	2021 Value
<b>612</b>	<b>BUILDING RESERVE- Voted Levy</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
		3XX	Purchased Professional and Technical Services	0.00	35,580.00
		4XX	Purchased Property Services	76,542.35	0.00
		6XX	Supplies and Materials	448.18	0.00
		8XX	Other Expenditures	945.00	0.00
<b>613</b>	<b>BUILDING RESERVE- PERMISSIVE LEVY</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
		3XX	Purchased Professional and Technical Services	14,365.00	0.00
		4XX	Purchased Property Services	8,178.24	409.19
		6XX	Supplies and Materials	1,037.00	2,500.00
		7XX	Property and Equipment Acquisition	0.00	13,525.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>101,515.77</b>	<b>52,014.19</b>



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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance						104,805.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						67,995.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,014.19 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	6,750.00	Less Last Year	3,088.03	(4b)		3,661.97
						3,661.97 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						124,449.14 (5)



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

### 81 - Private Purpose Trust (spend interest only)

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81**

PRC	Revenue	2020 Value	2021 Value
	1510 Interest Earnings	25.84	7.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>25.84</u>	<u>7.93</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81**

PRC	Program	Function	Object	2020 Value	2021 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 81**

Beginning Fund Balance					1,516.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,524.23 (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
1510	Interest Earnings	0.00	74.97
1700	Student Extracurricular Activity Receipts	8,452.57	3,271.80
1900	Other Revenue from Local Sources	0.00	12,843.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>8,452.57</b>	<b>16,190.07</b>

#### 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	6,080.43	15,162.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>6,080.43</b>	<b>15,162.85</b>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	14,111.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,190.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,162.85	(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	45.00	
Less Last Year	0.00	(4b)
	45.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,183.81	(5)



# Trustees' Financial Summary

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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	36,606.00	36,287.04
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
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	515,749.28	529,060.03
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	567.24	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	164.90	0.00
XX	XXX 26XX 41X	Energy Utility Services	29,401.11	29,519.86
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	705.78
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	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	4,949.63	6,994.92
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



# Trustees' Financial Summary

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Special Education Reversion

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,754.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,754.00

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,918.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	38,525.76
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	50,525.94
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: 89%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	38,565.82	0.00	0.00	0.00	0.00
280	1XXX	2XX	7,647.93	0.00	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	501.76	0.00	0.00	0.00	0.00
280	1XXX	6XX	788.43	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	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	79.00	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	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	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	0.00	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	2,943.00	0.00	0.00	0.00	0.00
<b>Totals</b>			50,525.94	0.00	0.00	0.00	0.00

50,525.94

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

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY21 in TEAMS.



# Trustees' Financial Summary

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## 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	58,361.00	0.00	0.00	0.00	58,361.00
Land Improvements	123,536.58	0.00	0.00	0.00	123,536.58
Buildings	1,775,830.00	0.00	0.00	0.00	1,775,830.00
Machinery and Equipment	74,137.07	0.00	0.00	0.00	74,137.07
Totals at Historical Cost	2,031,864.65	0.00	0.00	0.00	2,031,864.65
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,031,864.65	0.00	0.00	0.00	2,031,864.65

\* 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.



# Trustees' Financial Summary

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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
<b>Governmental Activities *</b>							
Compensated Absences	52,517.32		0.00	0.00	64,158.04	0.00	64,158.04
Total Governmental Activity							
Non-bond Long-Term Liabilities	52,517.32		0.00	0.00	64,158.04	0.00	64,158.04
<b>Bond(s)</b>							
04/26/2011	120,000.00		120,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	120,000.00		120,000.00	0.00	0.00	0.00	0.00

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

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



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## Net Pension Liability FY2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	253,199.00	91,835.00	0.00	345,034.00
Net Pension - TRS	1,132,990.00	194,166.00	0.00	1,327,156.00