



Trustees' Financial Summary

FY2021-22

Submit ID: 0815-02864779

45 Sanders County

0815 Hot Springs K-12

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:	Carmen Jackson	Phone #:	(406) 741-2964
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(Signature)

(Date)

Chair, Board of Trustees:	Ricky DePoe
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(Signature)

(Date)

County Superintendent	Nichol Scribner
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(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY22 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#
010	HS BOOSTER CLUB	LOCAL		
024	FFA DONATIONS	LOCAL		
035	SMART SCHOOLS PROGRAM	LOCAL		
039	SHOT CLOCK DONATIONS	LOCAL		
099	E-RATE REIMBURSEMENT	LOCAL		
120	AFTER SCHOOL PROGRAM	LOCAL		
137	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL	45 0815 17 2021	84.287
138	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL	045 0815 17 2022	84.287
170	DUAL CREDIT WELDING	LOCAL		
222	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL	S358A212256	84.358A
336	JMG - COVID	STATE		
337	2016-17 Graduation Matters	STATE		
338	Jobs for Montana Graduates	STATE	2016	State
339	State Miscellaneous Grant	STATE		State
340	Title I, ESEA Schoolwide Program	FEDERAL	045 0815 32 2021	Federal
341	Title IV, Part A, Student Support & Academic Enrichment	FEDERAL	045 0815 32 2021	84.424
342	Title I, ESEA Schoolwide Program	FEDERAL	045 0815 52 2022	Federal
751	Federal Johnson O'Malley (JOM)	FEDERAL		15.130
765	CARES - State School Emergency Relief Fund	FEDERAL	045 0815 91 2020	84.425D
766	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL		84.425D
785	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	045 0815 93 2021	84.425U
848	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	045 0815 81 2022	84.048A
869	State Career & Technical Education - Family & Consumer	STATE		State
871	State Career & Technical Education - Agriculture	STATE		State
873	State Career & Technical Education - Family & Consumer	STATE		State
874	State Career & Technical Education - Agriculture	STATE		State
875	State Career & Technical Education - Business	STATE		State
876	State Career & Technical Education - Family & Consumer	STATE		State



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
877	State Career & Technical Education - Agriculture	STATE		State
878	State Career & Technical Education - Business	STATE		State
879	State Career & Technical Education - Family & Consumer	STATE		State



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,738.69	54,217.88	248,125.27	(15,206.38)
02	Taxes Receivable - Real and Personal (120-149)	15,990.83	5,253.63	2,663.17	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	344.93			
05	Due From Other Governments (180)	468.00			15,705.89
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	40,542.45	59,471.51	250,788.44	499.51
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	29,123.17	448.30		427.20
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	29,123.17	448.30		427.20
DEFERRED INFLOWS					
36	Deferred Inflows (680)	15,990.83	5,253.63	2,663.17	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			65,880.00	
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(4,571.55)	53,769.58	182,245.27	72.31
52	TOTAL FUND BALANCE/EQUITY	(4,571.55)	53,769.58	248,125.27	72.31
53	TOTAL LIABILITIES AND FUND BALANCE	40,542.45	59,471.51	250,788.44	499.51



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	848.09	132,316.56	(238,690.61)	4,621.86
02	Taxes Receivable - Real and Personal (120-149)	1,494.36			16.25
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			294,071.00	
06	Other Current Assets (190-210)			13,303.89	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,342.45	132,316.56	68,684.28	4,638.11
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			48,394.69	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			48,394.69	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,494.36			16.25
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			8,910.39	
48	Fund Balance for Budget	848.09	132,316.56	11,379.20	4,621.86
52	TOTAL FUND BALANCE/EQUITY	848.09	132,316.56	20,289.59	4,621.86
53	TOTAL LIABILITIES AND FUND BALANCE	2,342.45	132,316.56	68,684.28	4,638.11



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,501.46			13,798.23
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,501.46			13,798.23
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	291.98			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	291.98			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,209.48			13,798.23
52	TOTAL FUND BALANCE/EQUITY	1,209.48			13,798.23
53	TOTAL LIABILITIES AND FUND BALANCE	1,501.46			13,798.23



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,388.02	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			6,388.02	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			6,388.02	
52	TOTAL FUND BALANCE/EQUITY			6,388.02	
53	TOTAL LIABILITIES AND FUND BALANCE			6,388.02	



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	652.51	4,410.12		79,808.11
02	Taxes Receivable - Real and Personal (120-149)	827.92			2,744.54
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,480.43	4,410.12		82,552.65
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	827.92			2,744.54
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	652.51	4,410.12		79,808.11
52	TOTAL FUND BALANCE/EQUITY	652.51	4,410.12		79,808.11
53	TOTAL LIABILITIES AND FUND BALANCE	1,480.43	4,410.12		82,552.65



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,552.22	37,561.20		
02	Taxes Receivable - Real and Personal (120-149)		619.59		
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	TOTAL ASSETS AND OTHER DEBITS	1,552.22	38,180.79		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)		344.93		
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES		344.93		
DEFERRED INFLOWS					
36	Deferred Inflows (680)		619.59		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,552.22	37,216.27		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,552.22	37,216.27		
53	TOTAL LIABILITIES AND FUND BALANCE	1,552.22	38,180.79		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		0.59	64,163.41	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		0.59	64,163.41	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		0.59	64,163.41	
52	TOTAL FUND BALANCE/EQUITY		0.59	64,163.41	
53	TOTAL LIABILITIES AND FUND BALANCE		0.59	64,163.41	



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Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,192.58	4,209.97		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	63,192.58	4,209.97		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	54,458.07	4,209.97		
25	Other Current Liabilities (621-679)	8,734.51			
35	TOTAL LIABILITIES	63,192.58	4,209.97		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	63,192.58	4,209.97		



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		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Revenue	2021 Value	2022 Value
1110	District Tax Levy	317,042.41	402,481.53
1112	District Levy - Personal Property	2,136.04	2,916.15
1190	Penalties and Interest on Taxes	1,172.20	1,930.67
1510	Interest Earnings	682.69	203.56
1900	Other Revenue from Local Sources	76.05	0.00
3110	Direct State Aid	817,006.94	824,594.00
3111	Quality Educator	73,936.95	81,070.75
3112	At Risk Student	12,458.83	12,084.80
3113	Indian Education For All	4,606.16	4,698.90
3114	American Indian Achievement Gap	12,760.00	13,157.00
3115	State Special Education Allowable Cost Payment to Districts	37,922.35	31,915.80
3116	Data For Achievement	4,410.46	4,498.11
3120	State - Guaranteed Tax Base Aid	540,370.72	516,560.00
5300	Operating Transfers from Other Funds	0.00	1,798.33
6100	Material Prior Period Revenue Adjustments	64,025.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,888,606.80	1,897,909.60

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

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	670,202.51	587,546.55
			2XX Personal Services - Employee Benefits	43,120.17	117,308.42
			3XX Purchased Professional and Technical Services	0.00	4,485.00
			4XX Purchased Property Services	14,121.77	18,292.42
			5XX Other Purchased Services	28,491.41	50,764.04
			6XX Supplies and Materials	56,827.38	65,388.27
			810 Dues and Fees	250.00	16.00
			8XX Other Expenditures	0.00	945.40
21XX Support Services - Students					
			6XX Supplies and Materials	321.16	1,822.36
222X Educational Media Services					
			1XX Personal Services - Salaries	13,725.24	12,453.56
			2XX Personal Services - Employee Benefits	3,834.46	3,367.01
			6XX Supplies and Materials	1,822.28	1,647.59
			810 Dues and Fees	250.00	0.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	62,319.82	45,502.79



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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	
			2XX Personal Services - Employee Benefits	8,592.51	3,973.97	
			3XX Purchased Professional and Technical Services	38,895.29	47,282.96	
			4XX Purchased Property Services	308.00	166.00	
			5XX Other Purchased Services	24,374.45	33,919.16	
			6XX Supplies and Materials	4,394.36	14,456.64	
			810 Dues and Fees	6,172.60	12,496.59	
			8XX Other Expenditures	21.50	0.00	
			24XX Support Services - School Administration			
			1XX Personal Services - Salaries	129,543.30	141,225.93	
			2XX Personal Services - Employee Benefits	30,651.87	31,752.58	
			3XX Purchased Professional and Technical Services	0.00	777.50	
			4XX Purchased Property Services	432.00	636.00	
			5XX Other Purchased Services	3,503.70	9,768.29	
			6XX Supplies and Materials	8,090.24	5,844.68	
			810 Dues and Fees	271.68	119.00	
			8XX Other Expenditures	0.00	32.00	
			25XX Support Services - Business			
			1XX Personal Services - Salaries	28,905.66	40,362.53	
			2XX Personal Services - Employee Benefits	17,711.58	18,091.01	
			3XX Purchased Professional and Technical Services	2,500.00	772.00	
			5XX Other Purchased Services	2,523.24	2,486.91	
			6XX Supplies and Materials	11,343.51	11,136.40	
			810 Dues and Fees	325.00	290.87	
			8XX Other Expenditures	30.54	2.17	
			26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	91,574.42	105,023.69	
			2XX Personal Services - Employee Benefits	4,421.65	6,527.64	
			3XX Purchased Professional and Technical Services	235.30	11,603.27	
			4XX Purchased Property Services	110,415.96	109,556.24	
			5XX Other Purchased Services	1,513.05	4,471.98	
			6XX Supplies and Materials	28,762.57	21,071.13	
			810 Dues and Fees	12.99	25.98	
			8XX Other Expenditures	12.99	56.81	
			27XX Student Transportation Services			
			1XX Personal Services - Salaries	269.76	523.17	
			2XX Personal Services - Employee Benefits	15.48	27.58	
			6XX Supplies and Materials	0.00	220.93	
			280 Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	69,273.10	61,487.49	
			2XX Personal Services - Employee Benefits	9,491.97	9,101.72	
			5XX Other Purchased Services	58.00	0.00	



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PRC	Program	Function	Object	2021 Value	2022 Value	
			6XX Supplies and Materials	2,062.86	96.63	
	21XX Support Services - Students					
			6XX Supplies and Materials	45.97	0.00	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	3,363.36	3,510.74	
	390 State Career & Technical Education Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	105,887.12	112,864.12	
			2XX Personal Services - Employee Benefits	18,922.04	19,445.83	
			4XX Purchased Property Services	522.62	93.62	
			5XX Other Purchased Services	0.00	62.61	
			6XX Supplies and Materials	5,774.56	9,039.18	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	702.70	1,326.52	
			2XX Personal Services - Employee Benefits	32.20	78.53	
			6XX Supplies and Materials	453.26	395.34	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	12,144.00	19,014.50	
			2XX Personal Services - Employee Benefits	52.06	95.42	
			5XX Other Purchased Services	45.02	9,319.70	
			810 Dues and Fees	385.00	0.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	5,918.50	8,891.06	
			2XX Personal Services - Employee Benefits	259.69	523.53	
			6XX Supplies and Materials	2,920.76	4,582.45	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	51,532.80	57,493.30	
			2XX Personal Services - Employee Benefits	268.94	286.23	
			3XX Purchased Professional and Technical Services	4,185.00	2,825.00	
			4XX Purchased Property Services	245.00	0.00	
			5XX Other Purchased Services	2,133.44	15,073.06	
			6XX Supplies and Materials	11,308.73	14,857.49	
			810 Dues and Fees	3,409.26	5,000.00	
			8XX Other Expenditures	0.00	1,052.11	
	910 Food Services					
	31XX Food Services					
			6XX Supplies and Materials	0.00	30.89	
	999 Undistributed					
	9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	124,615.00	174,789.00	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,887,124.36	2,075,577.09
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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance		173,095.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,897,909.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,075,577.09	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
			0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		-4,571.55	(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	204,956.99	98,758.79
1112	District Levy - Personal Property	1,318.91	1,275.67
1190	Penalties and Interest on Taxes	713.99	944.18
1510	Interest Earnings	344.79	219.83
2220	County On-Schedule Transportation Reimbursement	41,575.17	31,420.13
3210	State - On-Schedule Transportation Reimbursement	39,650.38	29,697.67
6100	Material Prior Period Revenue Adjustments	27,228.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		315,788.23	162,316.27

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

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	44,442.24	45,566.63
			2XX Personal Services - Employee Benefits	11,710.69	11,655.10
			5XX Other Purchased Services	150.00	532.40
25XX Support Services - Business					
			1XX Personal Services - Salaries	19,492.22	18,217.55
			2XX Personal Services - Employee Benefits	7,601.25	7,757.33
26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials	3.77	0.00
27XX Student Transportation Services					
			1XX Personal Services - Salaries	23,380.90	15,082.44
			2XX Personal Services - Employee Benefits	1,086.25	946.91
			3XX Purchased Professional and Technical Services	0.00	72.75
			4XX Purchased Property Services	16,915.85	12,217.14
			5XX Other Purchased Services	104,221.82	107,447.76
			6XX Supplies and Materials	13,139.79	22,532.32
			810 Dues and Fees	89.00	0.00
			8XX Other Expenditures	80.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				242,313.78	242,028.33



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						133,481.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						162,316.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						242,028.33 (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)						53,769.58 (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	64,224.16	64,278.31
1112	District Levy - Personal Property	422.71	527.24
1190	Penalties and Interest on Taxes	228.63	347.62
1510	Interest Earnings	580.40	642.19
6100	Material Prior Period Revenue Adjustments	97,387.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		162,842.90	65,795.36

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

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			6XX Supplies and Materials	0.00	3,105.00
			7XX Property and Equipment Acquisition	0.00	134,122.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	137,227.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	253,676.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,795.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	137,227.00	(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	65,880.00	
Less Last Year	0.00	(4b)
	65,880.00	
	65,880.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	248,125.27	(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
1632	Daily Adult Sales	5,466.00	10,661.00
1900	Other Revenue from Local Sources	0.00	98.40
3220	State - School Nutrition Match	113.21	0.00
4550	Federal School Nutrition Reimbursement	83,375.42	145,358.87
4552	School Nutrition Fresh Fruit And Vegetable Program	5,418.18	6,525.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		94,372.81	162,643.78

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

PRC	Program	Function	Object	2021 Value	2022 Value
910 Food Services					
31XX Food Services					
			1XX Personal Services - Salaries	37,731.03	57,008.73
			2XX Personal Services - Employee Benefits	1,659.27	3,398.09
			3XX Purchased Professional and Technical Services	463.20	427.20
			4XX Purchased Property Services	0.00	175.05
			5XX Other Purchased Services	1,305.50	189.00
			6XX Supplies and Materials	53,018.56	37,312.65
			810 Dues and Fees	115.00	115.00
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	64,025.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				158,317.56	98,625.72

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	-63,945.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	162,643.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,625.72	(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)	72.31	(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		32,488.01	39,537.08
	1112	District Levy - Personal Property		200.00	296.18
	1190	Penalties and Interest on Taxes		114.84	160.54
	1510	Interest Earnings		38.73	19.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				32,841.58	40,012.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object		2021 Value	2022 Value
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX	Personal Services - Salaries	37,397.61	38,279.11
			2XX	Personal Services - Employee Benefits	145.66	1,506.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					37,543.27	39,785.51

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						620.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,012.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,785.51	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						848.09	(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	356.49	160.94
	2240 County Retirement Distribution	225,506.47	258,256.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		225,862.96	258,417.40

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

PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	109,955.00	96,942.37
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	2,266.99	2,055.26
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	25,834.53	17,687.59
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	13,544.25	15,418.48
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	7,582.90	8,521.78
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	14,805.06	16,972.65
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,791.78	2,475.42
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17,972.02	16,804.89
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17,831.55	17,633.98
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17.33	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	237.39	190.44
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	976.60	1,517.44
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	689.18	1,148.95



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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
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		6,453.52	15,839.53
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		5,969.69	8,722.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>226,927.79</u>	<u>221,931.25</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					95,830.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					258,417.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					221,931.25	(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)					132,316.56	(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
010	HS BOOSTER CLUB	
	1900 Other Revenue from Local Sources	2,105.65
099	E-RATE REIMBURSEMENT	
	4550 Federal School Nutrition Reimbursement	20,493.39
120	AFTER SCHOOL PROGRAM	
	1900 Other Revenue from Local Sources	5,680.00
137	Title IV, Part B, 21st Century Community Learning Centers	
	6100 Material Prior Period Revenue Adjustments	11,361.00
138	Title IV, Part B, 21st Century Community Learning Centers	
	4340 Title IV, Part B, 21st Century Community Learning Centers	153,844.00
170	DUAL CREDIT WELDING	
	1900 Other Revenue from Local Sources	5,852.25
	9710 Residual Equity Transfers In	1,223.49
222	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	6,070.00
338	Jobs for Montana Graduates	
	3290 State - Other State Grants	3,000.00
340	Title I, ESEA Schoolwide Program	
	4940 Title I, ESEA, Schoolwide Program	2,013.00
341	Title IV, Part A, Student Support & Academic Enrichment	
	4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	3,744.00
342	Title I, ESEA Schoolwide Program	
	4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	9,186.00
	4940 Title I, ESEA, Schoolwide Program	109,309.00
751	Federal Johnson O'Malley (JOM)	
	1900 Other Revenue from Local Sources	273.65
766	CRRSA - State School Emergency Relief Fund II (ESSER II)	
	7750 CRRSA - State School Emergency Relief Fund	309,376.00
785	ARP - State School Emergency Relief Fund (ESSER III)	
	7850 ARP - State School Emergency Relief Fund	544,155.00
848	Federal Carl Perkins (Career & Technical Education (CTE))	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	5,760.00
875	State Career & Technical Education - Business	
	3900 State - Career & Technical Education	617.00
877	State Career & Technical Education - Agriculture	
	3900 State - Career & Technical Education	1,046.00
879	State Career & Technical Education - Family & Consumer	
	3900 State - Career & Technical Education	1,654.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,196,763.43



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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
010	HS BOOSTER CLUB				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		230.81
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			3XX Purchased Professional and Technical Services		1,500.00
			010 Subtotal		1,730.81
024	FFA DONATIONS				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		4,304.80
			024 Subtotal		4,304.80
035	SMART SCHOOLS PROGRAM				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,069.23
			035 Subtotal		1,069.23
039	SHOT CLOCK DONATIONS				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials		965.41
			039 Subtotal		965.41
099	E-RATE REIMBURSEMENT				
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services		4,976.63
			6XX Supplies and Materials		15,108.85
			099 Subtotal		20,085.48
120	AFTER SCHOOL PROGRAM				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		5,680.00
			120 Subtotal		5,680.00
138	Title IV, Part B, 21st Century Community Learning Centers				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		26,540.28
			2XX Personal Services - Employee Benefits		2,890.71
			3XX Purchased Professional and Technical Services		36,962.00
			5XX Other Purchased Services		5,793.25
			6XX Supplies and Materials		13,488.23



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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
		221X Improvement of Instruction Services			
		3XX	Purchased Professional and Technical Services		11,600.00
		5XX	Other Purchased Services		3,597.45
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries		32,986.00
		2XX	Personal Services - Employee Benefits		5,430.63
		3XX	Purchased Professional and Technical Services		1,550.00
		5XX	Other Purchased Services		12,735.84
		6XX	Supplies and Materials		744.54
			138 Subtotal		<u>154,318.93</u>
170	DUAL CREDIT WELDING				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		3,000.00
		2XX	Personal Services - Employee Benefits		135.96
		6XX	Supplies and Materials		2,000.00
			170 Subtotal		<u>5,135.96</u>
222	Title V, Part B, Subpart 1, Small Rural Schools (SRS)				
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
	1XXX Instruction				
		6XX	Supplies and Materials		5,814.15
			222 Subtotal		<u>5,814.15</u>
337	2016-17 Graduation Matters				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
		5XX	Other Purchased Services		48.98
			337 Subtotal		<u>48.98</u>
338	Jobs for Montana Graduates				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
		5XX	Other Purchased Services		1,499.67
		6XX	Supplies and Materials		208.38
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
		6XX	Supplies and Materials		89.92
			338 Subtotal		<u>1,797.97</u>
339	State Miscellaneous Grant				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
		6XX	Supplies and Materials		129.50
			339 Subtotal		<u>129.50</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
340	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,878.27
			2XX Personal Services - Employee Benefits		193.69
			340 Subtotal		3,071.96
341	Title IV, Part A, Student Support & Academic Enrichment				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			6XX Supplies and Materials		3,541.40
			341 Subtotal		3,541.40
342	Title I, ESEA Schoolwide Program				
	459 Title IV, Part A, Student Support & Academic Enrichment (SSAE)				
		1XXX	Instruction		
			6XX Supplies and Materials		9,941.42
	494 Title I, ESEA, Schoolwide Program				
		1XXX	Instruction		
			1XX Personal Services - Salaries		33,370.43
			2XX Personal Services - Employee Benefits		4,942.22
			3XX Purchased Professional and Technical Services		8,418.00
			6XX Supplies and Materials		3,887.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		4,369.00
			2XX Personal Services - Employee Benefits		846.74
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		20,900.00
			5XX Other Purchased Services		6,500.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		17,500.00
			2XX Personal Services - Employee Benefits		7,820.00
			342 Subtotal		118,494.81
766	CRRSA - State School Emergency Relief Fund II (ESSER II)				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		2,499.22
775	CRRSA - State School Emergency Relief Fund - Basic				
		1XXX	Instruction		
			6XX Supplies and Materials		181,543.26
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		24,136.75
			2XX Personal Services - Employee Benefits		2,090.73



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PRC	Program	Function	Object	2021 Value	2022 Value
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		7,318.18
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		90,000.00
	777		CRRSA - State School Emergency Relief Fund - Special Needs		
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		1,788.00
			766 Subtotal		<u>309,376.14</u>
785	ARP - State School Emergency Relief Fund (ESSER III)				
	785		ARP - State School Emergency Relief Fund - Basic		
		1XXX	Instruction		
			1XX Personal Services - Salaries		166,672.00
			2XX Personal Services - Employee Benefits		66,742.00
			6XX Supplies and Materials		62,039.72
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		1,700.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		5,000.00
			2XX Personal Services - Employee Benefits		431.03
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		187,544.23
	787		ARP - State School Emergency Relief Fund - Learning Loss		
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,720.44
			2XX Personal Services - Employee Benefits		2,421.41
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		38,878.78
			785 Subtotal		<u>544,149.61</u>
848	Federal Carl Perkins (Career & Technical Education (CTE))				
	451		Carl Perkins (Federal Career & Technical Education) - Basic Grant		
		1XXX	Instruction		
			6XX Supplies and Materials		5,747.08
			848 Subtotal		<u>5,747.08</u>
869	State Career & Technical Education - Family & Consumer				
	390		State Career & Technical Education Entitlement - Undistributed		
		1XXX	Instruction		
			5XX Other Purchased Services		286.00
			869 Subtotal		<u>286.00</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	
871	State Career & Technical Education - Agriculture						
	390 State Career & Technical Education Entitlement - Undistributed						
	1XXX Instruction						
			6XX	Supplies and Materials		787.42	
			871 Subtotal			<u>787.42</u>	
873	State Career & Technical Education - Family & Consumer						
	390 State Career & Technical Education Entitlement - Undistributed						
	1XXX Instruction						
			5XX	Other Purchased Services		713.97	
			873 Subtotal			<u>713.97</u>	
874	State Career & Technical Education - Agriculture						
	390 State Career & Technical Education Entitlement - Undistributed						
	1XXX Instruction						
			6XX	Supplies and Materials		997.00	
			874 Subtotal			<u>997.00</u>	
875	State Career & Technical Education - Business						
	390 State Career & Technical Education Entitlement - Undistributed						
	1XXX Instruction						
			5XX	Other Purchased Services		227.00	
			875 Subtotal			<u>227.00</u>	
876	State Career & Technical Education - Family & Consumer						
	390 State Career & Technical Education Entitlement - Undistributed						
	1XXX Instruction						
			5XX	Other Purchased Services		150.00	
			876 Subtotal			<u>150.00</u>	
877	State Career & Technical Education - Agriculture						
	390 State Career & Technical Education Entitlement - Undistributed						
	1XXX Instruction						
			810	Dues and Fees		257.50	
			877 Subtotal			<u>257.50</u>	
879	State Career & Technical Education - Family & Consumer						
	390 State Career & Technical Education Entitlement - Undistributed						
	1XXX Instruction						
			810	Dues and Fees		36.00	
			879 Subtotal			<u>36.00</u>	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u><u>1,188,917.11</u></u>	



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						27,253.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,196,763.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,188,917.11 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	8,910.39	Less Last Year	23,720.26	(4b)		-14,809.87
						-14,809.87 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						20,289.59 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 HS BOOSTER CLUB	2,105.65	1,730.81	374.84
024 FFA DONATIONS	0.00	4,304.80	-4,304.80
035 SMART SCHOOLS PROGRAM	0.00	1,069.23	-1,069.23
039 SHOT CLOCK DONATIONS	0.00	965.41	-965.41
099 E-RATE REIMBURSEMENT	20,493.39	20,085.48	407.91
120 AFTER SCHOOL PROGRAM	5,680.00	5,680.00	0.00
137 Title IV, Part B, 21st Century Community Learning Centers	11,361.00	0.00	11,361.00
138 Title IV, Part B, 21st Century Community Learning Centers	153,844.00	154,318.93	-474.93
170 DUAL CREDIT WELDING	7,075.74	5,135.96	1,939.78
222 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	6,070.00	5,814.15	255.85
337 2016-17 Graduation Matters	0.00	48.98	-48.98
338 Jobs for Montana Graduates	3,000.00	1,797.97	1,202.03
339 State Miscellaneous Grant	0.00	129.50	-129.50
340 Title I, ESEA Schoolwide Program	2,013.00	3,071.96	-1,058.96
341 Title IV, Part A, Student Support & Academic Enrichment	3,744.00	3,541.40	202.60
342 Title I, ESEA Schoolwide Program	118,495.00	118,494.81	0.19
751 Federal Johnson O'Malley (JOM)	273.65	0.00	273.65
766 CRRSA - State School Emergency Relief Fund II (ESSER II)	309,376.00	309,376.14	-0.14
785 ARP - State School Emergency Relief Fund (ESSER III)	544,155.00	544,149.61	5.39
848 Federal Carl Perkins (Career & Technical Education (CTE))	5,760.00	5,747.08	12.92
869 State Career & Technical Education - Family & Consumer	0.00	286.00	-286.00
871 State Career & Technical Education - Agriculture	0.00	787.42	-787.42
873 State Career & Technical Education - Family & Consumer	0.00	713.97	-713.97
874 State Career & Technical Education - Agriculture	0.00	997.00	-997.00
875 State Career & Technical Education - Business	617.00	227.00	390.00
876 State Career & Technical Education - Family & Consumer	0.00	150.00	-150.00
877 State Career & Technical Education - Agriculture	1,046.00	257.50	788.50
879 State Career & Technical Education - Family & Consumer	1,654.00	36.00	1,618.00



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Total

<u>1,196,763.43</u>	<u>1,188,917.11</u>	<u>7,846.32</u>
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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		6.53	201.56
	1112 District Levy - Personal Property		1.99	2.50
	1190 Penalties and Interest on Taxes		0.54	3.75
	1510 Interest Earnings		24.18	10.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			33.24	218.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object		2021 Value	2022 Value
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			1XX Personal Services - Salaries		210.00	0.00
			2XX Personal Services - Employee Benefits		0.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					210.99	0.00

Schedule Of Changes Worksheet							Fund Code 17	
Beginning Fund Balance							4,403.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							218.76	(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)							4,621.86	(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	3,750.00	1,500.00
	1510 Interest Earnings	12.18	0.31
	3260 State - Driver's Education Reimbursement	1,360.26	1,060.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,122.44	2,560.97

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

PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	2,500.00	855.00
			5XX Other Purchased Services	1,906.88	215.00
			6XX Supplies and Materials	617.75	387.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,024.63	1,457.81

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	106.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,560.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,457.81	(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)	1,209.48	(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		79.97	38.18
	5300 Operating Transfers from Other Funds		316.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>396.96</u>	<u>38.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2021 Value	2022 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	1,798.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>1,798.33</u>

Schedule Of Changes Worksheet							Fund Code 21	
Beginning Fund Balance							15,558.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							38.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							1,798.33	(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)							13,798.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2021 Value	2022 Value
1510	Interest Earnings	87.19	24.12
1900	Other Revenue from Local Sources	0.00	316.99
4820	Federal Impact Aid, Title VII (Section 7003)	62,142.00	133,988.00
6100	Material Prior Period Revenue Adjustments	0.00	174,789.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		62,229.19	309,118.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	8,352.00
			2XX Personal Services - Employee Benefits	124,615.00	40.69
23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	27,107.00	11,795.96
25XX Support Services - Business					
			5XX Other Purchased Services	0.00	489.63
26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services	28,654.00	2,107.34
			4XX Purchased Property Services	530.50	9,642.66
			6XX Supplies and Materials	0.00	6,155.82
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	8,613.50	0.00
52XX Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	28,677.36	30,901.92
			850 Interest on Debt	4,281.80	2,037.24
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			6XX Supplies and Materials	7,080.00	8,565.00
910 Food Services					
31XX Food Services					
			6XX Supplies and Materials	9,500.00	52,000.00
999 Undistributed					
61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds	316.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				239,376.15	132,088.26



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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance						-170,641.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						309,118.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						132,088.26 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,388.02 (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	19,860.34	19,871.85
1112	District Levy - Personal Property	133.17	169.30
1190	Penalties and Interest on Taxes	72.42	92.68
1510	Interest Earnings	0.00	0.31
3281	State - Technology Aid	1,661.47	1,245.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,727.40	21,379.90

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

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	20,695.50	21,082.85
			6XX Supplies and Materials	677.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,372.84	21,082.85

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	355.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,379.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,082.85	(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	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	652.51	(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		0.11	8.73
	1925 Innovative Education Payment		5.90	3.08
	3770 State - Advanced Opportunity Aid		0.00	6,284.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			6.01	6,296.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2021 Value	2022 Value
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	1,482.90
			6XX Supplies and Materials	0.00	426.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1,909.85

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						23.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,296.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,909.85	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,410.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2021 Value	2022 Value
1110	District Tax Levy	50,799.97	65,587.42
1112	District Levy - Personal Property	367.12	477.99
1190	Penalties and Interest on Taxes	228.08	313.79
1510	Interest Earnings	408.79	200.19
3120	State - Guaranteed Tax Base Aid	6,614.71	13,293.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,418.67	79,873.21

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					
			840 Principal On Debt	50,000.00	60,000.00
			850 Interest on Debt	7,910.00	5,610.00
			860 Agent Fees/Issuance Costs	700.00	700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				58,610.00	66,310.00

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	66,244.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79,873.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,310.00	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	79,808.11	(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	8.77	3.80
	5200 Sale or Compensation for Loss of Assets	4,039.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,048.15</u>	<u>3.80</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				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	3,338.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,338.50</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					1,548.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3.80	(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)					1,552.22	(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	21,915.77	13,098.15
1112	District Levy - Personal Property	133.84	146.85
1190	Penalties and Interest on Taxes	75.46	88.91
1510	Interest Earnings	133.52	61.21
3283	State - School Major Maintenance Aid (SMMA)	27,963.99	37,355.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		50,222.58	50,750.12

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

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services	0.00	21,184.02
			4XX Purchased Property Services	4,763.11	0.00
4XXX Facilities Acquisition and Construction Services					
			4XX Purchased Property Services	0.00	3,955.89
			7XX Property and Equipment Acquisition	23,262.00	30,690.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				28,025.11	55,830.78

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	42,296.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,750.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55,830.78	(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)	37,216.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82	
PRC	Revenue		2021 Value	2022 Value
	1510 Interest Earnings		0.00	3.43
	1900 Other Revenue from Local Sources		1,810.00	0.00
	3290 State - Other State Grants		0.00	2,648.40
	6100 Material Prior Period Revenue Adjustments		124,615.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			126,425.00	2,651.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,800.00	1,800.00
			2XX Personal Services - Employee Benefits	3.17	8.80
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	124,615.00	0.00
			971 Residual Equity Transfers Out	0.00	1,223.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				126,418.17	3,032.29

Schedule Of Changes Worksheet						Fund Code 82	
Beginning Fund Balance						381.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,651.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,032.29	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.59	(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	27,456.29	64,481.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,456.29	64,481.89

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	37,316.44	58,168.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				37,316.44	58,168.68

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	57,850.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,481.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,168.68	(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)	64,163.41	(5)



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Detail Expenditure

Fund	Account	Description	2021 Value	2022 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	53,574.00	56,623.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	105,887.12	112,864.12
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	705,718.82	734,160.85
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,502.06	2,063.82
XX	XXX 26XX 41X	Energy Utility Services	83,860.45	89,198.66
XX	XXX 4XXX 725	Major Construction Services	17,062.00	106,454.43
XX	XXX 4XXX 73X	Major Equipment-New	0.00	140,268.80
XX	XXX 4XXX 74X	Major Equipment-Replacement	34,091.00	61,511.87
XX	XXX XXXX 355	Technology Contracted Services	33,071.94	19,214.72
XX	XXX XXXX 535	Technology Communication Services	10,894.80	12,574.51
XX	XXX XXXX 682	Technology Supplies	14,379.16	19,400.50
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
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	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	59.40	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,915.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,915.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,638.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	45,958.76
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	113,982.09
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	61,487.49	38,279.11	0.00	0.00	0.00
280	1XXX	2XX	9,101.72	1,506.40	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	96.63	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	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	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	3,510.74	0.00	0.00	0.00	0.00
Totals			74,196.58	39,785.51	0.00	0.00	0.00

113,982.09

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.



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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	100,140.00	0.00	0.00	0.00	100,140.00
Buildings	3,264,955.00	0.00	198,998.00	0.00	3,463,953.00
Machinery and Equipment	861,622.00	0.00	60,922.00	19,698.00	902,846.00
Construction in Progress	17,062.00	0.00	59,769.00	17,062.00	59,769.00
Totals at Historical Cost	4,243,779.00	0.00	319,689.00	36,760.00	4,526,708.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,243,779.00	0.00	319,689.00	36,760.00	4,526,708.00

* 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.

*** Has comments.

Depreciation by Function for FY2022	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	15,498.00	0.00	0.00
Transportation (27XX)	41,179.00	0.00	0.00
Unallocated	73,817.00	0.00	0.00
Total Depreciation for FY2022	130,494.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2021	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2022) [a+b-c-d]	(f) Current Portion Due FY2023	(g) Long-Term Portion Due FY2024
Governmental Activities *							
Compensated Absences	67,039.64	0.00	0.00	0.00	67,039.64	12,863.30	54,176.34
Loans Payable	62,854.25	0.00	0.00	0.00	62,854.25	32,045.32	30,808.93
Total Governmental Activity							
Non-bond Long-Term Liabilities	129,893.89	0.00	0.00	0.00	129,893.89	44,908.62	84,985.27
Bond(s)							
01/15/2003	60,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
01/15/2003	60,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	120,000.00	0.00	60,000.00	0.00	60,000.00	60,000.00	0.00

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

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



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Net Pension Liability FY2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	363,059.00	0.00	125,273.00	237,786.00
Net Pension - TRS	1,797,308.00	0.00	490,428.00	1,306,880.00