



Trustees' Financial Summary

FY2022-23

Submit ID: 0330-45311402

15 Flathead County

0330 Bigfork Elem

Due Date:

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

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

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

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

Certification

Business Manager/Clerk: Lacey Porrovecchio

Phone #: (406) 837-7400

Lacey Porrovecchio
(Signature)

8/17/23
(Date)

Chair, Board of Trustees: Paul Sandry

Paul Sandry
(Signature)

8/17/23
(Date)

County Superintendent Cal Ketchum

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY23 did the district employ a certified special education director? Yes

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

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



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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|--|--------------|----------------|---------|
| 001 | Aggregate Reim/Indirects | LOCAL | | Local |
| 003 | Maintenance Permissive Levy | LOCAL | | |
| 004 | Middle School | LOCAL | | |
| 008 | Swan River School Field Trips | LOCAL | | |
| 011 | 2019 Insurance Claim Payment | LOCAL | | |
| 013 | 2022 Roof Hail Insurance Claim | LOCAL | | |
| 014 | NW MT Schools' Health Co Incentive | LOCAL | | |
| 017 | EPA Electric Bus Grant 2023 | FEDERAL | | |
| 025 | HB 630 ADDITIONAL FINANCIAL SUPPORT | LOCAL | | |
| 032 | HB 601 SCHOOL SAFETY PD GRANT | LOCAL | | |
| 038 | BUSINESS OFFICE PROFESSIONAL DEVELOPMENT | LOCAL | | |
| 063 | VERIZON LEASE AGREEMENT FUNDS | LOCAL | | |
| 075 | CRRSA - State School Emergency Relief Fund II (ESSER II) | FEDERAL | | 84.425D |
| 095 | Medicaid Billing | LOCAL | | |
| 101 | Healthy Cooking Class Fee | LOCAL | | |
| 107 | Little Hoopsters | LOCAL | local | local |
| 119 | CloseUp/Washington DC | LOCAL | | |
| 123 | MAINTENANCE - RECYCLE PROJECT | LOCAL | | |
| 150 | FLATHEAD LAKE LODGE LIBRARY DONATION | LOCAL | | |
| 157 | LoGAN HEALTH ON-SITE CLINIC | LOCAL | | |
| 248 | Small Rural Schools Elem 22-23 | FEDERAL | S358A222039 | 84.358A |
| 249 | Small Rural Schools HS 22-23 | FEDERAL | S358A222040 | 84.358A |
| 323 | Title 1, Part A 2022-23 | FEDERAL | 0150330312023 | 84.010A |
| 756 | IDEA PART B ARP | FEDERAL | 0150330702022 | 84.027X |
| 765 | ESSER I RELATED SERVICES | FEDERAL | 0150330912020 | S425D20 |
| 782 | IDEA PART B 21-22 | FEDERAL | | |
| 783 | IDEA Part B 22-23 | FEDERAL | 0150330772023 | 84.027A |
| 785 | ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSER III) | FEDERAL | | 84.425U |



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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) | 683,478.92 | 241,009.41 | 175,882.21 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 62,314.20 | 10,027.47 | 215.15 | |
| 03 | Taxes Receivable - Protested (150-159) | 3,598.21 | 635.32 | 15.10 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 43,039.54 | 6,502.44 | 137.60 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 792,430.87 | 258,174.64 | 176,250.06 | |
| 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) | 80,110.89 | 10,447.20 | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | 80,110.89 | 10,447.20 | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 65,912.41 | 10,662.79 | 230.25 | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | 153,422.43 | 17,587.29 | 65,130.89 | |
| 46 | Non-Materialized ANB - Excess Levy | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 492,985.14 | 219,477.36 | 110,888.92 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 646,407.57 | 237,064.65 | 176,019.81 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 792,430.87 | 258,174.64 | 176,250.06 | |



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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) | 10,142.08 | 249,033.71 | 543,092.53 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 181.40 | | | |
| 03 | Taxes Receivable - Protested (150-159) | 285.58 | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 108.61 | 6,334.27 | 128,098.39 | |
| 06 | Other Current Assets (190-210) | | | 280,318.00 | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 10,717.67 | 255,367.98 | 951,508.92 | |
| 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) | | 13,420.44 | 126.81 | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | 13,420.44 | 126.81 | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 466.98 | | 280,318.00 | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 10,250.69 | 241,947.54 | 671,064.11 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 10,250.69 | 241,947.54 | 671,064.11 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 10,717.67 | 255,367.98 | 951,508.92 | |



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Balance Sheet

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 8,472.88 | 8,782.78 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 8,472.88 | 8,782.78 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | 8,472.88 | 8,782.78 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 8,472.88 | 8,782.78 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 8,472.88 | 8,782.78 |



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Balance Sheet

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



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Balance Sheet

| | | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (28) | (29) | (45) | (50) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 393,055.19 | 170,116.08 | | (4,268.09) |
| 02 | Taxes Receivable - Real and Personal (120-149) | 4,790.87 | | | 15,689.28 |
| 03 | Taxes Receivable - Protested (150-159) | 265.01 | | | 967.10 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 3,106.38 | | | 10,173.61 |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 401,217.45 | 170,116.08 | | 22,561.90 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 5,055.88 | | | 16,656.38 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | 4,482.58 | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 396,161.57 | 165,633.50 | | 5,905.52 |
| 52 | TOTAL FUND BALANCE/EQUITY | 396,161.57 | 170,116.08 | | 5,905.52 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 401,217.45 | 170,116.08 | | 22,561.90 |



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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) | 1,627.96 | 75,024.03 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 2,210.92 | | |
| 03 | Taxes Receivable - Protested (150-159) | | 131.68 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | 1,433.69 | | |
| 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 | 1,627.96 | 78,800.32 | | |
| 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) | | 2,342.60 | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | 14,161.59 | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 1,627.96 | 62,296.13 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 1,627.96 | 76,457.72 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1,627.96 | 78,800.32 | | |



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| | | (81) | (82) | (84) | (85) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 0.71 | 1,793,361.28 | 53,515.32 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 0.71 | 1,793,361.28 | 53,515.32 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | 0.71 | 1,793,361.28 | 53,515.32 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 0.71 | 1,793,361.28 | 53,515.32 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 0.71 | 1,793,361.28 | 53,515.32 | |



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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) | | | | 1,583.14 |
| 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 | | | | 1,583.14 |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | 1,583.14 |
| 35 | TOTAL LIABILITIES | | | | 1,583.14 |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | 1,583.14 |



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | Fund Code 01 | |
|--|--|---------------------|---------------------|
| PRC | Revenue | 2022 Value | 2023 Value |
| | 1110 District Tax Levy | 1,888,249.98 | 1,944,790.79 |
| | 1190 Penalties and Interest on Taxes | 5,396.96 | 5,314.66 |
| | 1510 Interest Earnings | 3,038.21 | 20,714.63 |
| | 1900 Other Revenue from Local Sources | 11,618.26 | 3,140.78 |
| | 3110 Direct State Aid | 1,742,263.77 | 1,887,546.01 |
| | 3111 Quality Educator | 158,282.60 | 179,460.74 |
| | 3112 At Risk Student | 16,989.65 | 13,759.27 |
| | 3113 Indian Education For All | 13,710.80 | 14,806.08 |
| | 3114 American Indian Achievement Gap | 2,230.00 | 2,977.00 |
| | 3115 State Special Education Allowable Cost Payment to Districts | 133,944.63 | 155,644.24 |
| | 3116 Data For Achievement | 13,124.92 | 14,176.44 |
| | 3120 State - Guaranteed Tax Base Aid | 379,329.65 | 423,130.32 |
| | 6100 Material Prior Period Revenue Adjustments | 12,979.80 | 4,067.34 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 4,381,159.23 | 4,669,528.30 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 01 | |
|---|------------|--|---|--------------|--------------|
| PRC | Program | Function | Object | 2022 Value | 2023 Value |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | 1,807,518.30 | 2,022,102.52 |
| | | | 2XX Personal Services - Employee Benefits | 179,591.90 | 194,687.47 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 832.50 |
| | | | 4XX Purchased Property Services | 11,673.23 | 12,538.14 |
| | | | 5XX Other Purchased Services | 25,928.60 | 22,266.62 |
| | | | 6XX Supplies and Materials | 152,568.95 | 164,588.00 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 1,241.00 |
| | | 21XX | Support Services - Students | | |
| | | | 1XX Personal Services - Salaries | 200,409.01 | 206,810.81 |
| | | | 2XX Personal Services - Employee Benefits | 21,240.73 | 21,876.26 |
| | | | 3XX Purchased Professional and Technical Services | 478.00 | 456.95 |
| | | | 5XX Other Purchased Services | 126.96 | 0.00 |
| | | | 6XX Supplies and Materials | 1,656.15 | 4,700.01 |
| | | | 810 Dues and Fees | 80.93 | 80.93 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 1XX Personal Services - Salaries | 6,238.45 | 3,842.50 |
| | | | 2XX Personal Services - Employee Benefits | 1,145.27 | 914.78 |
| | | | 5XX Other Purchased Services | 43,458.97 | 5,805.15 |
| | | | 6XX Supplies and Materials | 0.00 | 30.00 |



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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|-----|---------|-------------|---|------------|------------|
| | | 222X | Educational Media Services | | |
| | | 1XX | Personal Services - Salaries | 66,807.94 | 68,439.41 |
| | | 2XX | Personal Services - Employee Benefits | 7,520.76 | 7,530.76 |
| | | 6XX | Supplies and Materials | 6,944.36 | 9,755.27 |
| | | 23XX | Support Services - General Administration | | |
| | | 1XX | Personal Services - Salaries | 76,557.76 | 88,806.17 |
| | | 2XX | Personal Services - Employee Benefits | 12,752.94 | 14,778.64 |
| | | 3XX | Purchased Professional and Technical Services | 6,298.50 | 9,552.08 |
| | | 4XX | Purchased Property Services | 1,733.60 | 1,926.15 |
| | | 5XX | Other Purchased Services | 4,398.70 | 6,642.88 |
| | | 6XX | Supplies and Materials | 7,202.64 | 5,091.81 |
| | | 810 | Dues and Fees | 7,031.40 | 7,723.53 |
| | | 24XX | Support Services - School Administration | | |
| | | 1XX | Personal Services - Salaries | 214,598.38 | 213,616.24 |
| | | 2XX | Personal Services - Employee Benefits | 46,898.36 | 44,909.42 |
| | | 5XX | Other Purchased Services | 15,860.46 | 9,851.04 |
| | | 6XX | Supplies and Materials | 10,741.51 | 26,194.86 |
| | | 810 | Dues and Fees | 938.00 | 973.00 |
| | | 25XX | Support Services - Business | | |
| | | 1XX | Personal Services - Salaries | 86,184.27 | 87,049.36 |
| | | 2XX | Personal Services - Employee Benefits | 4,710.80 | 4,627.63 |
| | | 3XX | Purchased Professional and Technical Services | 33,155.05 | 31,896.86 |
| | | 5XX | Other Purchased Services | 4,003.47 | 3,947.11 |
| | | 6XX | Supplies and Materials | 1,869.19 | 738.10 |
| | | 810 | Dues and Fees | 391.62 | 172.35 |
| | | 26XX | Operation and Maintenance of Plant Services | | |
| | | 1XX | Personal Services - Salaries | 203,980.32 | 204,231.68 |
| | | 2XX | Personal Services - Employee Benefits | 37,790.18 | 35,982.38 |
| | | 3XX | Purchased Professional and Technical Services | 3,377.38 | 1,566.65 |
| | | 4XX | Purchased Property Services | 162,722.22 | 102,307.50 |
| | | 5XX | Other Purchased Services | 26,741.39 | 28,812.09 |
| | | 6XX | Supplies and Materials | 24,785.85 | 26,427.12 |
| | | 7XX | Property and Equipment Acquisition | 0.00 | 28,213.84 |
| | | 810 | Dues and Fees | 12.25 | 68.25 |
| | | 27XX | Student Transportation Services | | |
| | | 1XX | Personal Services - Salaries | 5,947.11 | 5,312.24 |
| | | 2XX | Personal Services - Employee Benefits | 463.55 | 340.31 |
| | | 5XX | Other Purchased Services | 2,526.95 | 6.13 |
| | | 6XX | Supplies and Materials | 1,496.86 | 2,416.90 |
| | | 4XXX | Facilities Acquisition and Construction Services | | |
| | | 7XX | Property and Equipment Acquisition | 46,756.95 | 151,181.54 |



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

| PRC | Program | Function | Object | 2022 Value | 2023 Value | |
|-----|------------|--|---|------------|------------|--|
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | | |
| | | 1XX | Personal Services - Salaries | 181,456.03 | 191,588.88 | |
| | | 2XX | Personal Services - Employee Benefits | 35,540.73 | 32,145.77 | |
| | | 3XX | Purchased Professional and Technical Services | 1,200.00 | 400.00 | |
| | | 4XX | Purchased Property Services | 270.00 | 125.00 | |
| | | 5XX | Other Purchased Services | 224.00 | 480.00 | |
| | | 6XX | Supplies and Materials | 3,011.31 | 3,035.11 | |
| | | 810 | Dues and Fees | 0.00 | 81.25 | |
| | | 21XX Support Services - Students | | | | |
| | | 1XX | Personal Services - Salaries | 67,447.47 | 67,543.61 | |
| | | 2XX | Personal Services - Employee Benefits | 7,379.22 | 7,382.18 | |
| | | 3XX | Purchased Professional and Technical Services | 51,398.72 | 78,711.25 | |
| | | 6XX | Supplies and Materials | 864.16 | 68.18 | |
| | | 24XX Support Services - School Administration | | | | |
| | | 1XX | Personal Services - Salaries | 33,765.18 | 34,951.74 | |
| | | 2XX | Personal Services - Employee Benefits | 7,090.33 | 7,299.17 | |
| | | 5XX | Other Purchased Services | 471.25 | 138.50 | |
| | | 810 | Dues and Fees | 325.00 | 66.41 | |
| | | 27XX Student Transportation Services | | | | |
| | | 1XX | Personal Services - Salaries | 46.72 | 0.00 | |
| | | 2XX | Personal Services - Employee Benefits | 3.62 | 0.00 | |
| | | 5XX | Other Purchased Services | 0.00 | 303.80 | |
| | | 34XX Extracurricular - Activities | | | | |
| | | 1XX | Personal Services - Salaries | 15.58 | 0.00 | |
| | 365 | Indian Education for All | | | | |
| | | 1XXX Instruction | | | | |
| | | 5XX | Other Purchased Services | 2,847.90 | 3,433.18 | |
| | | 6XX | Supplies and Materials | 2,389.45 | 323.63 | |
| | 710 | School Sponsored Extracurricular Activities | | | | |
| | | 27XX Student Transportation Services | | | | |
| | | 1XX | Personal Services - Salaries | 0.00 | 132.75 | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 7.74 | |
| | | 5XX | Other Purchased Services | 48.47 | 52.42 | |
| | | 6XX | Supplies and Materials | 385.80 | 50.00 | |
| | | 34XX Extracurricular - Activities | | | | |
| | | 1XX | Personal Services - Salaries | 3,961.48 | 5,938.26 | |
| | | 2XX | Personal Services - Employee Benefits | 17.75 | 26.49 | |
| | | 810 | Dues and Fees | 179.50 | 0.00 | |
| | 720 | School Sponsored Athletics | | | | |
| | | 27XX Student Transportation Services | | | | |
| | | 1XX | Personal Services - Salaries | 2,257.14 | 4,491.55 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 | |
|--|------------|-------------|---|---------------------|---------------------|--|
| PRC | Program | Function | Object | 2022 Value | 2023 Value | |
| | | | 2XX Personal Services - Employee Benefits | 119.67 | 262.08 | |
| | | | 5XX Other Purchased Services | 0.00 | 55.24 | |
| | | | 6XX Supplies and Materials | 1,365.53 | 1,797.37 | |
| | | 35XX | Extracurricular - Athletics | | | |
| | | | 1XX Personal Services - Salaries | 30,348.34 | 29,911.94 | |
| | | | 2XX Personal Services - Employee Benefits | 3,110.11 | 3,268.07 | |
| | | | 3XX Purchased Professional and Technical Services | 4,960.00 | 7,000.00 | |
| | | | 6XX Supplies and Materials | 9,401.00 | 7,945.40 | |
| | | | 810 Dues and Fees | 0.00 | 80.00 | |
| | 910 | | Food Services | | | |
| | | 31XX | Food Services | | | |
| | | | 7XX Property and Equipment Acquisition | 30,906.00 | 0.00 | |
| | 999 | | Undistributed | | | |
| | | 61XX | Operating Transfers to Other Funds | | | |
| | | | 910 Operating Transfers to Other Funds | 264,001.00 | 289,129.00 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>4,332,124.63</u> | <u>4,672,088.91</u> | |

| Schedule Of Changes Worksheet | | | | | Fund Code 01 | |
|--|-----------|------------|----------------|------------|--------------|-----------|
| Beginning Fund Balance | | | | | 658,334.42 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 4,669,528.30 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 4,672,088.91 | (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 | 153,422.43 | Less Last Year | 162,788.67 | (4b) | -9,366.24 |
| | | | | | -9,366.24 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 646,407.57 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

| PRC | Revenue | 2022 Value | 2023 Value |
|--|--|-------------------|-------------------|
| 1110 | District Tax Levy | 257,555.17 | 311,536.14 |
| 1190 | Penalties and Interest on Taxes | 875.70 | 794.31 |
| 1510 | Interest Earnings | 777.61 | 4,800.69 |
| 2220 | County On-Schedule Transportation Reimbursement | 29,782.88 | 31,487.13 |
| 3210 | State - On-Schedule Transportation Reimbursement | 29,782.55 | 29,368.24 |
| 5200 | Sale or Compensation for Loss of Assets | 0.00 | 21,374.50 |
| 6100 | Material Prior Period Revenue Adjustments | 30.61 | 152.84 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 318,804.52 | 399,513.85 |

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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|--|---------|---|--------|-------------------|-------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 23XX Support Services - General Administration | | | | | |
| | 1XX | Personal Services - Salaries | | 14,833.33 | 6,907.97 |
| | 2XX | Personal Services - Employee Benefits | | 2,706.89 | 1,255.45 |
| 24XX Support Services - School Administration | | | | | |
| | 1XX | Personal Services - Salaries | | 18,507.39 | 18,965.74 |
| | 2XX | Personal Services - Employee Benefits | | 4,053.76 | 4,166.35 |
| 25XX Support Services - Business | | | | | |
| | 1XX | Personal Services - Salaries | | 6,034.76 | 5,939.09 |
| | 2XX | Personal Services - Employee Benefits | | 64.35 | 54.28 |
| | 810 | Dues and Fees | | 15.00 | 0.00 |
| 27XX Student Transportation Services | | | | | |
| | 1XX | Personal Services - Salaries | | 92,131.15 | 101,325.13 |
| | 2XX | Personal Services - Employee Benefits | | 14,533.51 | 18,628.71 |
| | 3XX | Purchased Professional and Technical Services | | 499.29 | 374.00 |
| | 4XX | Purchased Property Services | | 9,793.90 | 13,493.16 |
| | 5XX | Other Purchased Services | | 121,683.79 | 115,818.26 |
| | 6XX | Supplies and Materials | | 30,038.51 | 21,020.63 |
| | 7XX | Property and Equipment Acquisition | | 0.00 | 50,706.38 |
| | 810 | Dues and Fees | | 2.86 | 18.75 |
| 280 Special Education - Local and State | | | | | |
| 27XX Student Transportation Services | | | | | |
| | 1XX | Personal Services - Salaries | | 32,298.89 | 11,051.10 |
| | 2XX | Personal Services - Employee Benefits | | 4,587.78 | 2,078.63 |
| | 5XX | Other Purchased Services | | 796.95 | 2,430.96 |
| | 6XX | Supplies and Materials | | 1,777.83 | 169.27 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 354,359.94 | 374,403.86 |



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| Schedule Of Changes Worksheet | | | | | Fund Code 10 |
|--|-----------|----------------|--------|------|----------------|
| Beginning Fund Balance | | | | | 194,894.91 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 399,513.85 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 374,403.86 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 17,587.29 | Less Last Year | 527.54 | (4b) | 17,059.75 |
| | | | | | 17,059.75 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 237,064.65 (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 | 2022 Value | 2023 Value |
|--|---------------------------------------|------------------|------------------|
| | 1110 District Tax Levy | 67,181.34 | 8,412.06 |
| | 1190 Penalties and Interest on Taxes | 110.16 | 96.76 |
| | 1510 Interest Earnings | 458.33 | 3,691.49 |
| | 4800 Federal Revenue in Lieu of Taxes | 11,250.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>78,999.83</u> | <u>12,200.31</u> |

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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|--|---|--------------------------------------|--|-------------|------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 65,130.89 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>65,130.89</u> |

Schedule Of Changes Worksheet Fund Code 11

| | | | | | | |
|--|-----------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 163,819.50 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 12,200.31 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 65,130.89 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 65,130.89 | Less Last Year | 0.00 | (4b) | 65,130.89 | |
| | | | | | 65,130.89 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 176,019.81 | (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 | 2022 Value | 2023 Value |
|--|--------------------------------------|-------------------|------------------|
| | 1110 District Tax Levy | 165,334.71 | 9,866.48 |
| | 1190 Penalties and Interest on Taxes | 451.30 | 217.11 |
| | 1510 Interest Earnings | 215.83 | 1,520.11 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>166,001.84</u> | <u>11,603.70</u> |

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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|--|---------|-------------------------------------|---|------------------|------------------|
| | 280 | Special Education - Local and State | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | 35,140.47 | 59,423.87 |
| | | | 2XX Personal Services - Employee Benefits | 169.49 | 218.09 |
| | | | 5XX Other Purchased Services | 54,235.13 | 37,971.50 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>89,545.09</u> | <u>97,613.46</u> |

Schedule Of Changes Worksheet Fund Code 13

| | | |
|--|-----------|------|
| Beginning Fund Balance | 96,260.45 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 11,603.70 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 97,613.46 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 10,250.69 | (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 | 2022 Value | 2023 Value |
|--|-------------------------------------|-------------------|-------------------|
| | 1510 Interest Earnings | 685.00 | 4,959.92 |
| | 2240 County Retirement Distribution | 611,028.73 | 581,465.20 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 611,713.73 | 586,425.12 |

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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|-----|--|---|---|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 327,437.94 | 340,190.78 |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 33,106.63 | 34,151.04 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,050.95 | 659.67 |
| | | 222X Educational Media Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 10,673.78 | 10,963.47 |
| | | 23XX Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 15,403.20 | 16,262.16 |
| | | 24XX Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 39,585.41 | 39,486.06 |
| | | 25XX Support Services - Business | | | |
| | | | 2XX Personal Services - Employee Benefits | 14,435.27 | 14,690.78 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 33,369.05 | 33,708.46 |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 15,244.22 | 17,175.99 |
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 35,843.07 | 38,760.12 |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 10,797.81 | 10,826.21 |
| | | 24XX Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 5,766.18 | 5,993.69 |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 5,135.01 | 1,873.99 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 22.10 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|--|---------|----------|---|--|-------------------|-------------------|
| PRC | Program | Function | Object | | 2022 Value | 2023 Value |
| | | 34XX | Extracurricular - Activities | | | |
| | | | 2XX Personal Services - Employee Benefits | | 683.38 | 1,028.55 |
| | 720 | | School Sponsored Athletics | | | |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | | 310.68 | 734.39 |
| | | 35XX | Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | | 4,607.61 | 4,266.15 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | <u>553,450.19</u> | <u>570,793.61</u> |

| Schedule Of Changes Worksheet | | | | | Fund Code 14 | |
|--|-----------|------|----------------|------|--------------|------|
| Beginning Fund Balance | | | | | 226,316.03 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 586,425.12 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 570,793.61 | (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) | | | | | 241,947.54 | (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 | 2023 Value |
| 001 | Aggregate Reim/Indirects | |
| | 1510 Interest Earnings | 6,835.81 |
| 008 | Swan River School Field Trips | |
| | 1900 Other Revenue from Local Sources | 1,585.09 |
| 011 | 2019 Insurance Claim Payment | |
| | 5200 Sale or Compensation for Loss of Assets | 5,570.00 |
| 013 | 2022 Roof Hail Insurance Claim | |
| | 5200 Sale or Compensation for Loss of Assets | 347,924.09 |
| 014 | NW MT Schools' Health Co Incentive | |
| | 1920 Contributions/Donations from Private Sources | 325.00 |
| 017 | EPA Electric Bus Grant 2023 | |
| | 4100 Federal Miscellaneous Grants - Direct from Feds | 256,750.00 |
| 038 | BUSINESS OFFICE PROFESSIONAL DEVELOPMENT | |
| | 1920 Contributions/Donations from Private Sources | 2,728.07 |
| 063 | VERIZON LEASE AGREEMENT FUNDS | |
| | 1920 Contributions/Donations from Private Sources | 20,010.79 |
| 075 | CRRSA - State School Emergency Relief Fund II (ESSER II) | |
| | 7750 CRRSA - State School Emergency Relief Fund | 237,128.00 |
| 095 | Medicaid Billing | |
| | 3355 Medicaid - Miscellaneous | 20,382.55 |
| 101 | Healthy Cooking Class Fee | |
| | 1920 Contributions/Donations from Private Sources | 1,190.00 |
| | 6100 Material Prior Period Revenue Adjustments | 91.65 |
| 107 | Little Hoopsters | |
| | 1920 Contributions/Donations from Private Sources | 5,540.00 |
| 119 | CloseUp/Washington DC | |
| | 1920 Contributions/Donations from Private Sources | 30.00 |
| 123 | MAINTENANCE - RECYCLE PROJECT | |
| | 1920 Contributions/Donations from Private Sources | 132.80 |
| 150 | FLATHEAD LAKE LODGE LIBRARY DONATION | |
| | 1920 Contributions/Donations from Private Sources | 100.00 |
| 157 | LoGAN HEALTH ON-SITE CLINIC | |
| | 1910 Rentals | 23,986.80 |
| 248 | Small Rural Schools Elem 22-23 | |
| | 4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA) | 14,644.00 |
| 249 | Small Rural Schools HS 22-23 | |
| | 4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA) | 24,525.00 |
| 323 | Title 1, Part A 2022-23 | |
| | 4200 Title I, Part A, Improving Basic Programs | 227,310.00 |



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| | |
|--|---------------------|
| 4340 Title IV, Part B, 21st Century Community Learning Centers | 12,500.00 |
| 756 IDEA PART B ARP | |
| 7560 ARP - IDEA, Part B, Special Education | 32.50 |
| 765 ESSER I RELATED SERVICES | |
| 7650 CARES - State School Emergency Relief Fund | 17,850.00 |
| 782 IDEA PART B 21-22 | |
| 6100 Material Prior Period Revenue Adjustments | 34,412.00 |
| 783 IDEA Part B 22-23 | |
| 4560 IDEA, Part B, Special Education | 118,166.00 |
| 4570 IDEA, Special Education Preschool | 5,104.00 |
| 785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSER III) | |
| 7850 ARP - State School Emergency Relief Fund | 158,040.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>1,542,894.15</u> |

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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|-----|---|---|--------|------------|-------------------|
| 008 | Swan River School Field Trips | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 27XX Student Transportation Services | | | | |
| | | 1XX Personal Services - Salaries | | | 625.26 |
| | | 2XX Personal Services - Employee Benefits | | | 37.06 |
| | | 5XX Other Purchased Services | | | 13.50 |
| | | 6XX Supplies and Materials | | | 84.85 |
| | | 008 Subtotal | | | <u>760.67</u> |
| 011 | 2019 Insurance Claim Payment | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 23XX Support Services - General Administration | | | | |
| | | 3XX Purchased Professional and Technical Services | | | 5,570.00 |
| | | 011 Subtotal | | | <u>5,570.00</u> |
| 013 | 2022 Roof Hail Insurance Claim | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 4XXX Facilities Acquisition and Construction Services | | | | |
| | | 7XX Property and Equipment Acquisition | | | 178,489.90 |
| | | 013 Subtotal | | | <u>178,489.90</u> |
| 017 | EPA Electric Bus Grant 2023 | | | | |
| | 410 Federal Miscellaneous Grants - Direct from Feds | | | | |
| | 27XX Student Transportation Services | | | | |
| | | 5XX Other Purchased Services | | | 3,607.83 |
| | | 017 Subtotal | | | <u>3,607.83</u> |
| 032 | HB 601 SCHOOL SAFETY PD GRANT | | | | |
| | 329 State - Miscellaneous Grants | | | | |
| | 221X Improvement of Instruction Services | | | | |
| | | 3XX Purchased Professional and Technical Services | | | 6,554.65 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|---|----------|---|------------|-------------------|
| PRC | Program | Function | Object | 2022 Value | 2023 Value |
| | | | 6XX Supplies and Materials | | 2,967.55 |
| | | | 032 Subtotal | | 9,522.20 |
| 038 | BUSINESS OFFICE PROFESSIONAL DEVELOPMENT | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 25XX Support Services - Business | | | | |
| | | | 6XX Supplies and Materials | | 223.71 |
| | | | 038 Subtotal | | 223.71 |
| 063 | VERIZON LEASE AGREEMENT FUNDS | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 4XX Purchased Property Services | | 9,658.34 |
| | 4XXX Facilities Acquisition and Construction Services | | | | |
| | | | 7XX Property and Equipment Acquisition | | 60,044.50 |
| | | | 063 Subtotal | | 69,702.84 |
| 075 | CRRSA - State School Emergency Relief Fund II (ESSER II) | | | | |
| | 775 CRRSA - State School Emergency Relief Fund - Basic | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | | 118,134.80 |
| | | | 2XX Personal Services - Employee Benefits | | 34,781.01 |
| | | | 6XX Supplies and Materials | | 46,281.37 |
| | | | 7XX Property and Equipment Acquisition | | 4,875.00 |
| | 24XX Support Services - School Administration | | | | |
| | | | 6XX Supplies and Materials | | 479.50 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | | 9,328.17 |
| | | | 2XX Personal Services - Employee Benefits | | 3,998.56 |
| | | | 6XX Supplies and Materials | | 968.26 |
| | 776 CRRSA - State School Emergency Relief Fund - Supplemental | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 10,723.00 |
| | | | 7XX Property and Equipment Acquisition | | 6,268.00 |
| | 777 CRRSA - State School Emergency Relief Fund - Special Needs | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 596.84 |
| | | | 075 Subtotal | | 236,434.51 |
| 095 | Medicaid Billing | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 3XX Purchased Professional and Technical Services | | 1,418.98 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|--|----------|--|------------|-------------------|
| PRC | Program | Function | Object | 2022 Value | 2023 Value |
| | | 4XXX | Facilities Acquisition and Construction Services | | |
| | | | 7XX Property and Equipment Acquisition | | 70,000.00 |
| | | | 095 Subtotal | | 71,418.98 |
| 101 | Healthy Cooking Class Fee | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX | Supplies and Materials | | 1,221.36 |
| | | | 101 Subtotal | | 1,221.36 |
| 107 | Little Hoopsters | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX | Supplies and Materials | | 5,575.03 |
| | | | 107 Subtotal | | 5,575.03 |
| 150 | FLATHEAD LAKE LODGE LIBRARY DONATION | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX | Supplies and Materials | | 93.65 |
| | | | 150 Subtotal | | 93.65 |
| 248 | Small Rural Schools Elem 22-23 | | | | |
| | 420 Title I, Part A, Improving Basic Programs | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX | Personal Services - Salaries | | 14,644.00 |
| | | | 248 Subtotal | | 14,644.00 |
| 249 | Small Rural Schools HS 22-23 | | | | |
| | 420 Title I, Part A, Improving Basic Programs | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX | Personal Services - Salaries | | 24,525.00 |
| | | | 249 Subtotal | | 24,525.00 |
| 323 | Title 1, Part A 2022-23 | | | | |
| | 420 Title I, Part A, Improving Basic Programs | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX | Personal Services - Salaries | | 155,815.20 |
| | | 2XX | Personal Services - Employee Benefits | | 62,822.80 |
| | | 3XX | Purchased Professional and Technical Services | | 12,500.00 |
| | 62XX Resources Transferred to Other School Districts or Cooperatives | | | | |
| | | 930 | Federal/State Grant Resources Transferred to Other Districts or Cooperatives | | 8,672.00 |
| | | | 323 Subtotal | | 239,810.00 |



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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|-----|--|--|--------|------------|-------------------|
| 756 | IDEA PART B ARP | | | | |
| | 756 | ARP - IDEA, Part B, Special Education | | | |
| | | 1XXX Instruction | | | |
| | | 6XX Supplies and Materials | | | 32.50 |
| | | 756 Subtotal | | | <u>32.50</u> |
| 765 | ESSER I RELATED SERVICES | | | | |
| | 765 | CARES - State School Emergency Relief Fund | | | |
| | | 1XXX Instruction | | | |
| | | 6XX Supplies and Materials | | | 7,317.54 |
| | | 7XX Property and Equipment Acquisition | | | 5,382.00 |
| | | 765 Subtotal | | | <u>12,699.54</u> |
| 783 | IDEA Part B 22-23 | | | | |
| | 456 | IDEA, Part B, Special Education | | | |
| | | 1XXX Instruction | | | |
| | | 1XX Personal Services - Salaries | | | 86,781.26 |
| | | 2XX Personal Services - Employee Benefits | | | 31,384.74 |
| | | 5XX Other Purchased Services | | | 5,104.00 |
| | | 783 Subtotal | | | <u>123,270.00</u> |
| 785 | ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSER III) | | | | |
| | 785 | ARP - State School Emergency Relief Fund - Basic | | | |
| | | 1XXX Instruction | | | |
| | | 1XX Personal Services - Salaries | | | 9,703.80 |
| | | 2XX Personal Services - Employee Benefits | | | 3,231.61 |
| | | 6XX Supplies and Materials | | | 8,826.67 |
| | | 7XX Property and Equipment Acquisition | | | 27,696.00 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | 6XX Supplies and Materials | | | 10,090.07 |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | 7XX Property and Equipment Acquisition | | | 1,410.00 |
| | 786 | ARP - State School Emergency Relief Fund - Supplemental | | | |
| | | 1XXX Instruction | | | |
| | | 7XX Property and Equipment Acquisition | | | 16,991.00 |
| | 787 | ARP - State School Emergency Relief Fund - Learning Loss | | | |
| | | 1XXX Instruction | | | |
| | | 1XX Personal Services - Salaries | | | 58,740.99 |
| | | 2XX Personal Services - Employee Benefits | | | 17,616.98 |
| | | 6XX Supplies and Materials | | | 2,780.00 |
| | | 31XX Food Services | | | |
| | | 1XX Personal Services - Salaries | | | 778.62 |
| | | 2XX Personal Services - Employee Benefits | | | 173.29 |
| | | 785 Subtotal | | | <u>158,039.03</u> |



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 1,155,640.75

Schedule Of Changes Worksheet

Fund Code 15

| | | |
|---|--------------|----------|
| Beginning Fund Balance | 283,810.71 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 1,542,894.15 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,155,640.75 | (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) | 671,064.11 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|--------------|--------------|------------|
| 001 Aggregate Reim/Indirects | 6,835.81 | 0.00 | 6,835.81 |
| 008 Swan River School Field Trips | 1,585.09 | 760.67 | 824.42 |
| 011 2019 Insurance Claim Payment | 5,570.00 | 5,570.00 | 0.00 |
| 013 2022 Roof Hail Insurance Claim | 347,924.09 | 178,489.90 | 169,434.19 |
| 014 NW MT Schools' Health Co Incentive | 325.00 | 0.00 | 325.00 |
| 017 EPA Electric Bus Grant 2023 | 256,750.00 | 3,607.83 | 253,142.17 |
| 032 HB 601 SCHOOL SAFETY PD GRANT | 0.00 | 9,522.20 | -9,522.20 |
| 038 BUSINESS OFFICE PROFESSIONAL DEVELOPMENT | 2,728.07 | 223.71 | 2,504.36 |
| 063 VERIZON LEASE AGREEMENT FUNDS | 20,010.79 | 69,702.84 | -49,692.05 |
| 075 CRRSA - State School Emergency Relief Fund II (ESSER II) | 237,128.00 | 236,434.51 | 693.49 |
| 095 Medicaid Billing | 20,382.55 | 71,418.98 | -51,036.43 |
| 101 Healthy Cooking Class Fee | 1,281.65 | 1,221.36 | 60.29 |
| 107 Little Hoopsters | 5,540.00 | 5,575.03 | -35.03 |
| 119 CloseUp/Washington DC | 30.00 | 0.00 | 30.00 |
| 123 MAINTENANCE - RECYCLE PROJECT | 132.80 | 0.00 | 132.80 |
| 150 FLATHEAD LAKE LODGE LIBRARY DONATION | 100.00 | 93.65 | 6.35 |
| 157 LoGAN HEALTH ON-SITE CLINIC | 23,986.80 | 0.00 | 23,986.80 |
| 248 Small Rural Schools Elem 22-23 | 14,644.00 | 14,644.00 | 0.00 |
| 249 Small Rural Schools HS 22-23 | 24,525.00 | 24,525.00 | 0.00 |
| 323 Title I, Part A 2022-23 | 239,810.00 | 239,810.00 | 0.00 |
| 756 IDEA PART B ARP | 32.50 | 32.50 | 0.00 |
| 765 ESSER I RELATED SERVICES | 17,850.00 | 12,699.54 | 5,150.46 |
| 782 IDEA PART B 21-22 | 34,412.00 | 0.00 | 34,412.00 |
| 783 IDEA Part B 22-23 | 123,270.00 | 123,270.00 | 0.00 |
| 785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSER III) | 158,040.00 | 158,039.03 | 0.97 |
| Total | 1,542,894.15 | 1,155,640.75 | 387,253.40 |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

| PRC | Revenue | 2022 Value | 2023 Value |
|--|------------------------|---------------|---------------|
| | 1510 Interest Earnings | 32.84 | 214.61 |
| | 1910 Rentals | 800.00 | 300.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>832.84</u> | <u>514.61</u> |

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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|--|---|--|----------------------------|-------------|-----------------|
| | IXX Regular Education Programs - Elementary/Secondary | | | | |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 6XX Supplies and Materials | 0.00 | 1,864.80 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>1,864.80</u> |

Schedule Of Changes Worksheet

Fund Code 20

| | | |
|--|----------|------|
| Beginning Fund Balance | 9,823.07 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 514.61 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,864.80 | (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) | 8,472.88 | (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 | 2022 Value | 2023 Value |
|--|------------------------|------------|------------|
| | 1510 Interest Earnings | 30.96 | 187.92 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 30.96 | 187.92 |

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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|--|---------|----------|--------|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 0.00 |

Schedule Of Changes Worksheet Fund Code 21

| | | | | | |
|--|------|----------------|------|------|--------------|
| Beginning Fund Balance | | | | | 8,594.86 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 187.92 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 0.00 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 8,782.78 (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 | 2022 Value | 2023 Value |
|--|---|-------------------|-------------------|
| 1110 | District Tax Levy | 149,058.16 | 149,608.90 |
| 1190 | Penalties and Interest on Taxes | 426.16 | 413.76 |
| 1510 | Interest Earnings | 907.03 | 7,588.06 |
| 1910 | Rentals | 0.00 | 250.00 |
| 3281 | State - Technology Aid | 2,665.86 | 3,730.39 |
| 5200 | Sale or Compensation for Loss of Assets | 2,681.00 | 7,959.12 |
| 6100 | Material Prior Period Revenue Adjustments | 10.31 | 382.77 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 155,748.52 | 169,933.00 |

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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|--|---------|----------|--|------------------|------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 1XXX Instruction | | | | | |
| | | | 4XX Purchased Property Services | 1,007.66 | 1,469.89 |
| | | | 6XX Supplies and Materials | 64,821.97 | 52,024.77 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 12,490.00 |
| 4XXX Facilities Acquisition and Construction Services | | | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 4,423.38 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 65,829.63 | 70,408.04 |

Schedule Of Changes Worksheet

Fund Code 28

| | | |
|--|------------|------|
| Beginning Fund Balance | 297,019.38 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 169,933.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 70,408.04 | (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 | 382.77 | (4b) |
| | -382.77 | |
| | -382.77 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 396,161.57 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

| PRC | Revenue | 2022 Value | 2023 Value |
|--|--|------------------|------------------|
| | 1510 Interest Earnings | 746.11 | 4,816.94 |
| | 3760 State - Transformational Learning Aid | 68,701.00 | 69,731.00 |
| | 6100 Material Prior Period Revenue Adjustments | 0.00 | 987.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 69,447.11 | 75,534.94 |

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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|--|---|--|------------------------------|------------------|------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 23XX Support Services - General Administration | | | |
| | | | 5XX Other Purchased Services | 0.00 | 187.85 |
| | 376 State - Transformational Learning Aid | | | | |
| | | 1XXX Instruction | | | |
| | | | 5XX Other Purchased Services | 47,214.29 | 87,890.43 |
| | | | 6XX Supplies and Materials | 0.00 | 8,606.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 47,214.29 | 96,684.28 |

Schedule Of Changes Worksheet Fund Code 29

| | | |
|--|------------|------|
| Beginning Fund Balance | 190,384.12 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 75,534.94 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 96,684.28 | (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 | 4,482.58 | |
| Less Last Year | 3,601.28 | (4b) |
| | 881.30 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 170,116.08 | (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 | 2022 Value | 2023 Value |
|--|--------------------------------------|-------------------|-------------------|
| | 1110 District Tax Levy | 479,680.67 | 489,775.68 |
| | 1190 Penalties and Interest on Taxes | 1,364.17 | 1,294.24 |
| | 1510 Interest Earnings | 819.18 | 5,181.11 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 481,864.02 | 496,251.03 |

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

| PRC | Program | Function | Object | 2022 Value | 2023 Value | |
|--|---------|---|--|---------------------|-------------------|------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 51XX | General Obligation Bonds, Special Assessments and Interest | | | |
| | | | 830 | Special Assessments | 183.48 | 187.94 |
| | | | 840 | Principal On Debt | 465,000.00 | 480,000.00 |
| | | | 850 | Interest on Debt | 19,845.00 | 9,820.56 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 485,028.48 | 490,008.50 | |

Schedule Of Changes Worksheet Fund Code 50

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | -337.01 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 496,251.03 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 490,008.50 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 5,905.52 | (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 | 2022 Value | 2023 Value |
|--|--|---------------|---------------|
| | 1510 Interest Earnings | 5.17 | 33.34 |
| | 5200 Sale or Compensation for Loss of Assets | 340.00 | 72.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>345.17</u> | <u>105.34</u> |

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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|--|---------|----------|--------|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

Fund Code 60

| | | | | | |
|--|------|----------------|------|------|--------------|
| Beginning Fund Balance | | | | | 1,522.62 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 105.34 (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) | | | | | 1,627.96 (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 | 2022 Value | 2023 Value |
|--|---|------------------|------------------|
| 1110 | District Tax Levy | 64,827.69 | 68,935.52 |
| 1190 | Penalties and Interest on Taxes | 186.29 | 186.01 |
| 1510 | Interest Earnings | 110.46 | 991.64 |
| 3283 | State - School Major Maintenance Aid (SMMA) | 11,600.00 | 12,423.05 |
| 6100 | Material Prior Period Revenue Adjustments | 248.46 | 6.60 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 76,972.90 | 82,542.82 |

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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|--|---|---|-----------------------------|------------------|------------------|
| 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | 26XX | Operation and Maintenance of Plant Services | | | |
| | | 4XX | Purchased Property Services | 40,372.13 | 49,902.61 |
| | | 6XX | Supplies and Materials | 19,408.79 | 15,740.68 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 59,780.92 | 65,643.29 |

Schedule Of Changes Worksheet

Fund Code 61

| | | |
|--|-----------|------|
| Beginning Fund Balance | 58,045.51 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 82,542.82 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 65,643.29 | (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 | 14,161.59 | |
| Less Last Year | 12,648.91 | (4b) |
| | 1,512.68 | |
| | 1,512.68 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 76,457.72 | (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 | 2022 Value | 2023 Value |
|--|--|-------------------|-------------------|
| | 1510 Interest Earnings | 3,131.83 | 28,781.10 |
| | 5300 Operating Transfers from Other Funds | 264,001.00 | 289,129.00 |
| | 5700 Resources Transferred from Other School Districts or Cooperatives | 192,619.00 | 178,304.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 459,751.83 | 496,214.10 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|--|---|--|--|-------------------|-------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 4XX Purchased Property Services | 5,127.86 | 0.00 |
| | 720 School Sponsored Athletics | | | | |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 7XX Property and Equipment Acquisition | 104,504.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 109,631.86 | 0.00 |

Schedule Of Changes Worksheet Fund Code 82

| | | |
|--|--------------|------|
| Beginning Fund Balance | 1,297,147.18 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 496,214.10 | (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) | 1,793,361.28 | (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 | 2022 Value | 2023 Value |
|--|---------------------------------------|------------------|------------------|
| | 1XXX Revenues from Student Activities | 20,520.76 | 28,160.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>20,520.76</u> | <u>28,160.00</u> |

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

| PRC | Program | Function | Object | 2022 Value | 2023 Value |
|--|--|--|-----------------------------|------------------|------------------|
| | 7XX Extracurricular Athletics and Activities | | | | |
| | | 3XXX Operation of Non-Educational Services | | | |
| | | | XXX Student Extracurricular | 19,647.05 | 26,509.74 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>19,647.05</u> | <u>26,509.74</u> |

Schedule Of Changes Worksheet

Fund Code 84

| | | |
|--|-----------|------|
| Beginning Fund Balance | 51,865.06 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 28,160.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 26,509.74 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 53,515.32 | (5) |



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Detail Expenditure

| Fund | Account | Description | 2022 Value | 2023 Value |
|------|--------------|---|--------------|--------------|
| XX | 280 1XXX 112 | Certified Teacher Staff Salaries | 36,270.27 | 54,357.95 |
| XX | 456 1XXX 112 | Certified Teacher Staff Salaries | 93,261.86 | 86,781.26 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 2,049,320.83 | 2,135,041.99 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 31,378.86 | 60,353.51 |
| XX | XXX 26XX 41X | Energy Utility Services | 60,468.08 | 62,487.85 |
| XX | XXX 4XXX 725 | Major Construction Services | 46,756.95 | 465,549.32 |
| XX | XXX XXXX 455 | Technology Repairs and Rental | 1,007.66 | 1,934.89 |
| XX | XXX XXXX 561 | Tuition to Other School Districts Within the State | 59,077.13 | 43,075.50 |
| XX | XXX XXXX 682 | Technology Supplies | 2,636.50 | 1,365.00 |
| XX | XXX XXXX 735 | Technology Equipment and Software | 0.00 | 74,943.00 |
| XX | XXX XXXX 535 | Technology Communication Services | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 0.00 | 0.00 |
| XX | XXX XXXX 564 | Educational Fees to In-State Treatment Facilities | 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 | 39X 1XXX 112 | Certified Teacher Staff Salaries | 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 | XXX 4XXX 74X | Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX XXXX 355 | Technology Contracted Services | 0.00 | 0.00 |
| XX | XXX XXXX 562 | Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | 210 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 4XXX 73X | Major Equipment-New | 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 | 0.00 | 0.00 |



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|------------|
| a. Instructional Block Grant Entitlement | 96,970.92 |
| b. Related Services Block Grant Entitlement | 32,321.52 |
| c. Total Entitlements Subject to Reversion | 129,292.44 |

Prorated Cooperative Cost Payments:

| | |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 0.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 171,958.94 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 521,482.85 |
| 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 FY2025 Maximum Budget: 100%



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 | 191,588.88 | 59,423.87 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 32,145.77 | 218.09 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 3XX | 400.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 125.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 480.00 | 37,971.50 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 3,035.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 67,543.61 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 7,382.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 3XX | 78,711.25 | 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 | 68.18 | 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 | 34,951.74 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 7,299.17 | 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 | 138.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 423,869.39 | 97,613.46 | 0.00 | 0.00 | 0.00 |

521,482.85

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 FY23 in TEAMS.



Trustees' Financial Summary

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

| Governmental | Beginning Balance | Adjustments | Additions | Removals | Ending Balance |
|---|-------------------|-------------|------------|-----------|----------------|
| Land | 5,500.00 | 0.00 | 0.00 | 0.00 | 5,500.00 |
| Land Improvements | 18,857.50 | 0.00 | 0.00 | 0.00 | 18,857.50 |
| Buildings | 8,109,732.46 | 0.00 | 148,580.57 | 0.00 | 8,258,313.03 |
| Machinery and Equipment | 1,443,111.35 | 0.00 | 126,987.02 | 65,512.50 | 1,504,585.87 |
| Construction in Progress | 16,776.00 | 0.00 | 228,377.02 | 23,666.80 | 221,486.22 |
| Totals at Historical Cost | 9,593,977.31 | 0.00 | 503,944.61 | 89,179.30 | 10,008,742.62 |
| Depreciation | | | | | |
| Improvement Accum | 6,572.00 | 0.00 | 513.75 | 0.00 | 7,085.75 |
| Building Accum | 3,811,885.06 | 0.00 | 176,638.42 | 0.00 | 3,988,523.48 |
| Machinery and Equipment Accum | 962,022.91 | 0.00 | 64,904.58 | 33,707.25 | 993,220.24 |
| Total Accumulated Depreciation | 4,780,479.97 | 0.00 | 242,056.75 | 33,707.25 | 4,988,829.47 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 4,813,497.34 | 0.00 | 261,887.86 | 55,472.05 | 5,019,913.15 |

* 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 FY2023 | Governmental Activities | Business-Type Activities | Adjustments |
|-------------------------------------|-------------------------|--------------------------|-------------|
| Instruction (1XXX) | 435.43 | 0.00 | 0.00 |
| Operations and Maintenance (26XX) | 3,839.15 | 0.00 | 0.00 |
| Transportation (27XX) | 6,618.02 | 0.00 | 0.00 |
| Total Depreciation for FY2023 | 10,892.60 | 0.00 | 0.00 |

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2022 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2023) [a+b-c-d] | (f) Current Portion Due FY2024 | (g) Long-Term Portion Due FY2025 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 270,306.00 | 6,600.00 | 0.00 | 0.00 | 276,906.00 | 0.00 | 276,906.00 |
| Other Post Employment Benefits | 852,040.00 | 81,380.00 | 0.00 | 0.00 | 933,420.00 | 0.00 | 933,420.00 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 1,122,346.00 | 87,980.00 | 0.00 | 0.00 | 1,210,326.00 | 0.00 | 1,210,326.00 |
| Bond(s) | | | | | | | |
| 10/20/2015 | 480,000.00 | 0.00 | 480,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Governmental Activity | | | | | | | |
| Bond Long-Term Liabilities | 480,000.00 | 0.00 | 480,000.00 | 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 FY2023

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 570,265.00 | 264,812.00 | 0.00 | 835,077.00 |
| Net Pension - TRS | 3,884,810.00 | 512,600.00 | 0.00 | 4,397,410.00 |