



# Trustees' Financial Summary

FY2022-23

Submit ID: 0331-26357801

15 Flathead County

0331 Bigfork H S

**Due Date:**

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

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

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

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

### Certification

**Business Manager/Clerk:** Lacey Porrovecchio

**Phone #:** (406) 837-7400

*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	Agg of Reidm/indirect	LOCAL	none	local
003	Maintenance Permissive Levy	LOCAL		
005	High School WIN Time	LOCAL		
006	Supply Chain Assistance Funds	FEDERAL		10.555
009	Montana Masonic Foundation	LOCAL		
012	Native Plant Project	LOCAL		
014	NW MT Schools' Health Co Incentive	LOCAL		
015	ARt Donations	LOCAL		
016	Tournament Meal Donations	LOCAL		
017	EPA Electris Bus Grant 2023	LOCAL		
018	Logan Health Foundation Scholarship	LOCAL		
025	HB 630 Additional Financial Support	LOCAL		
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	LOCAL		
040	SMALL BUSINESS CLASS	LOCAL		
046	HIGH SCHOOL WOODS CLASS FEES	LOCAL		
063	VERIZON LEASE AGREEMENT FUNDS	LOCAL		
075	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL		84.425D
098	Swimming	LOCAL		
099	Wrestling	LOCAL		
100	Soccer	LOCAL		
102	HS AUTO SHOP	LOCAL		
104	Cross Country	LOCAL		
106	CSCT Medicaid	LOCAL		
109	Activity Bus	LOCAL	local	
111	Golf	LOCAL		
112	Vo Ed Business/Marketing	STATE	none	State
113	Vo Ed Family & Consumer Science	STATE	none	State
115	Vo Ed Tech Ed/Industrial Arts	STATE	none	State
117	Health Occupations Education	STATE		
120	Welding Class Fee	LOCAL		
121	Music Donation	LOCAL		



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
124	Glacier Bank Scholarship Funds	LOCAL		
127	Bodenhamer Donations	LOCAL		
129	HS Culinary Fees	LOCAL		
131	School Garden	LOCAL		
134	HS Science Lab Fees	LOCAL		
136	Spirit Fund	LOCAL		
149	PEPSI SCHOLARSHIP FUNDS	LOCAL		
152	Reach Higher MT Shot Clock Donation	LOCAL		
157	Logan Health On-Site Clinic	LOCAL		
378	State-BASE LIMIT INCREASE HB 630	STATE		
756	IDEA PART B ARP	FEDERAL	0150330702022	84.027X
782	IDEA PART B 21-22	FEDERAL		
783	IDEA Part B 22-23	FEDERAL	0150330772023	84.027A
785	ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSERIII)	FEDERAL		84.425U
822	CARL PERKINS, 21-22	FEDERAL		
823	CARL Perkins, 22-23	FEDERAL		



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	511,336.63	204,959.14	323,422.65	237,116.05
02	Taxes Receivable - Real and Personal (120-149)	46,404.45	8,919.95	1,507.99	
03	Taxes Receivable - Protested (150-159)	1,993.83	474.31	26.14	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	25,059.16	4,775.82	806.84	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	584,794.07	219,129.22	325,763.62	237,116.05
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	54,853.92	8,863.45		9,375.19
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	54,853.92	8,863.45		9,375.19
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	48,398.28	9,394.26	1,534.13	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	148,675.73	17,414.02	148,380.88	
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	332,866.14	183,457.49	175,848.61	227,740.86
52	<b>TOTAL FUND BALANCE/EQUITY</b>	481,541.87	200,871.51	324,229.49	227,740.86
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	584,794.07	219,129.22	325,763.62	237,116.05



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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	873.75	151,365.25	358,050.10	15,724.84
02	Taxes Receivable - Real and Personal (120-149)	2.27			
03	Taxes Receivable - Protested (150-159)	26.98			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		3,475.82	104,427.04	
06	Other Current Assets (190-210)			150,941.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	903.00	154,841.07	613,418.14	15,724.84
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		10,187.31	1,795.12	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		10,187.31	1,795.12	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	29.25		150,941.00	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	873.75	144,653.76	460,682.02	15,724.84
52	<b>TOTAL FUND BALANCE/EQUITY</b>	873.75	144,653.76	460,682.02	15,724.84
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	903.00	154,841.07	613,418.14	15,724.84



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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54,797.22		8,227.24	7,135.70
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)	1,600.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	56,397.22		8,227.24	7,135.70
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	2,045.40			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	2,045.40			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	54,351.82		8,227.24	7,135.70
52	<b>TOTAL FUND BALANCE/EQUITY</b>	54,351.82		8,227.24	7,135.70
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	56,397.22		8,227.24	7,135.70



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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	400,726.30	143,755.51		(9,758.36)
02	Taxes Receivable - Real and Personal (120-149)	3,469.27			34,841.14
03	Taxes Receivable - Protested (150-159)	143.61			1,752.09
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,898.85			18,806.72
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	406,238.03	143,755.51		45,641.59
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	3,612.88			36,593.23
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		5,197.72		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	402,625.15	138,557.79		9,048.36
52	<b>TOTAL FUND BALANCE/EQUITY</b>	402,625.15	143,755.51		9,048.36
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	406,238.03	143,755.51		45,641.59





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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,942.41	84,573.77		
02	Taxes Receivable - Real and Personal (120-149)		1,515.00		
03	Taxes Receivable - Protested (150-159)		70.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		835.94		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,942.41	86,995.23		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		1,585.52		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		25,742.45		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,942.41	59,667.26		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,942.41	85,409.71		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,942.41	86,995.23		



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.20		189,468.48	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1.20		189,468.48	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	1.20		189,468.48	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1.20		189,468.48	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1.20		189,468.48	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	161,914.85	129,952.20		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	161,914.85	129,952.20		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	53,489.32	129,952.20		
25	Other Current Liabilities (621-679)	108,425.53			
35	<b>TOTAL LIABILITIES</b>	161,914.85	129,952.20		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	161,914.85	129,952.20		



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## Balance Sheet

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



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## Balance Sheet

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



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Revenue	2022 Value	2023 Value
1110	District Tax Levy	1,254,318.37	1,338,231.47
1190	Penalties and Interest on Taxes	3,847.53	3,861.51
1510	Interest Earnings	1,609.75	11,934.52
1900	Other Revenue from Local Sources	6,941.60	6,340.77
3110	Direct State Aid	1,231,538.86	1,333,523.70
3111	Quality Educator	84,960.12	101,764.32
3112	At Risk Student	6,164.38	5,553.36
3113	Indian Education For All	7,491.00	8,171.28
3114	American Indian Achievement Gap	892.00	916.00
3115	State Special Education Allowable Cost Payment to Districts	67,586.40	71,354.79
3116	Data For Achievement	7,170.90	7,823.79
3120	State - Guaranteed Tax Base Aid	305,554.65	326,806.48
5200	Sale or Compensation for Loss of Assets	0.00	10.00
6100	Material Prior Period Revenue Adjustments	2,866.20	4,160.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,980,941.76</b>	<b>3,220,452.88</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
	1XX		Personal Services - Salaries	916,533.06	944,908.63
	2XX		Personal Services - Employee Benefits	101,956.59	109,734.00
	3XX		Purchased Professional and Technical Services	1,012.60	417.50
	4XX		Purchased Property Services	9,048.00	9,330.17
	5XX		Other Purchased Services	17,230.03	15,877.69
	6XX		Supplies and Materials	61,530.72	99,097.97
	7XX		Property and Equipment Acquisition	0.00	18,921.57
	810		Dues and Fees	4,858.50	2,743.00
<b>21XX Support Services - Students</b>					
	1XX		Personal Services - Salaries	67,788.59	70,058.13
	2XX		Personal Services - Employee Benefits	7,126.67	7,116.30
	3XX		Purchased Professional and Technical Services	231.00	246.05
	5XX		Other Purchased Services	68.36	0.00
	6XX		Supplies and Materials	280.14	1,992.27
	810		Dues and Fees	43.57	43.57
	8XX		Other Expenditures	62,276.96	27,361.13
<b>221X Improvement of Instruction Services</b>					
	1XX		Personal Services - Salaries	5,699.31	3,842.50





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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	1,082.97	914.81
			5XX Other Purchased Services	17,473.48	5,510.54
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	73,017.96	71,767.44
			2XX Personal Services - Employee Benefits	7,548.43	7,545.66
			6XX Supplies and Materials	8,411.67	8,200.81
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	60,050.83	69,519.08
			2XX Personal Services - Employee Benefits	9,971.54	12,455.93
			3XX Purchased Professional and Technical Services	10,501.50	5,501.12
			4XX Purchased Property Services	933.48	1,287.15
			5XX Other Purchased Services	2,611.62	3,998.51
			6XX Supplies and Materials	3,915.31	2,971.76
			810 Dues and Fees	3,786.14	4,158.83
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	133,984.30	132,568.72
			2XX Personal Services - Employee Benefits	23,069.60	21,815.02
			5XX Other Purchased Services	12,447.65	8,088.33
			6XX Supplies and Materials	6,577.63	6,135.10
			810 Dues and Fees	502.88	535.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	68,852.19	69,561.03
			2XX Personal Services - Employee Benefits	3,839.88	3,772.61
			3XX Purchased Professional and Technical Services	17,872.36	17,175.23
			5XX Other Purchased Services	2,401.72	2,368.97
			6XX Supplies and Materials	1,009.69	397.41
			810 Dues and Fees	210.88	92.80
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	133,826.92	59,960.14
			2XX Personal Services - Employee Benefits	26,342.62	12,055.96
			3XX Purchased Professional and Technical Services	35,470.77	140,478.46
			4XX Purchased Property Services	115,361.65	104,560.08
			5XX Other Purchased Services	25,505.88	28,296.71
			6XX Supplies and Materials	15,267.24	22,156.70
			7XX Property and Equipment Acquisition	0.00	15,194.80
			810 Dues and Fees	22.75	36.75
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	1,789.90	861.05
			2XX Personal Services - Employee Benefits	69.61	50.23
			4XX Purchased Property Services	1,731.81	0.00
			5XX Other Purchased Services	1,105.79	1,728.16
			6XX Supplies and Materials	2,143.56	502.78



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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	
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	75,850.00	140,838.78	
	<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	90,903.37	95,839.97	
			2XX Personal Services - Employee Benefits	9,637.86	7,675.99	
			5XX Other Purchased Services	123.56	295.00	
			6XX Supplies and Materials	563.50	3,312.12	
			810 Dues and Fees	250.00	43.75	
		<b>21XX</b>	<b>Support Services - Students</b>			
			1XX Personal Services - Salaries	1,376.49	1,378.45	
			2XX Personal Services - Employee Benefits	150.58	150.68	
			3XX Purchased Professional and Technical Services	27,676.26	42,382.98	
			6XX Supplies and Materials	465.35	36.70	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
			1XX Personal Services - Salaries	14,470.74	14,979.30	
			2XX Personal Services - Employee Benefits	3,038.78	3,128.20	
			5XX Other Purchased Services	253.75	70.00	
			810 Dues and Fees	175.00	35.76	
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	15.58	0.00	
			2XX Personal Services - Employee Benefits	0.91	0.00	
	<b>365</b>	<b>Indian Education for All</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			6XX Supplies and Materials	4,508.29	5,917.42	
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	190.07	830.41	
			2XX Personal Services - Employee Benefits	0.85	37.86	
	<b>390</b>	<b>State Career &amp; Technical Education Entitlement - Undistributed</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	171,828.97	221,319.43	
			2XX Personal Services - Employee Benefits	21,279.25	20,920.03	
			4XX Purchased Property Services	79.00	505.18	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	7,577.24	5,211.61	
			2XX Personal Services - Employee Benefits	359.40	209.02	
			5XX Other Purchased Services	631.00	992.85	
			6XX Supplies and Materials	3,667.55	2,837.59	
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	19,747.31	22,815.86	
			2XX Personal Services - Employee Benefits	101.26	100.65	



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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	
			5XX Other Purchased Services	8,390.38	15,361.10	
			6XX Supplies and Materials	1,219.29	76.50	
			810 Dues and Fees	2,765.00	2,691.00	
<b>720 School Sponsored Athletics</b>						
<b>27XX Student Transportation Services</b>						
			1XX Personal Services - Salaries	21,156.18	21,117.68	
			2XX Personal Services - Employee Benefits	1,100.84	1,075.56	
			4XX Purchased Property Services	1,550.00	0.00	
			5XX Other Purchased Services	1,074.75	2,744.72	
			6XX Supplies and Materials	14,196.18	11,871.47	
<b>35XX Extracurricular - Athletics</b>						
			1XX Personal Services - Salaries	105,278.72	139,414.90	
			2XX Personal Services - Employee Benefits	7,460.62	7,779.04	
			3XX Purchased Professional and Technical Services	1,480.00	0.00	
			4XX Purchased Property Services	4,042.75	2,823.49	
			5XX Other Purchased Services	35,111.04	45,305.71	
			6XX Supplies and Materials	19,971.05	23,592.54	
			7XX Property and Equipment Acquisition	16,900.00	0.00	
			810 Dues and Fees	3,062.91	6,006.00	
<b>999 Undistributed</b>						
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>						
			920 Resources Transferred to Other School Districts or Cooperatives	192,619.00	178,304.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,976,696.94</u>	<u>3,203,943.46</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					466,266.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,220,452.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,203,943.46	(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	148,675.73	Less Last Year	149,909.85	(4b)	-1,234.12	
					-1,234.12	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					481,541.87	(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	240,399.82	256,594.08
1190	Penalties and Interest on Taxes	848.72	738.28
1510	Interest Earnings	570.39	3,691.38
1920	Contributions/Donations from Private Sources	11,113.92	0.00
2220	County On-Schedule Transportation Reimbursement	24,466.87	27,978.46
3210	State - On-Schedule Transportation Reimbursement	24,466.06	27,332.55
5200	Sale or Compensation for Loss of Assets	7,000.00	21,374.50
6100	Material Prior Period Revenue Adjustments	30.62	152.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>308,896.40</b>	<b>337,862.07</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	12,979.14	4,605.33
			2XX Personal Services - Employee Benefits	2,367.62	836.96
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	10,121.40	10,386.93
			2XX Personal Services - Employee Benefits	1,496.58	1,537.23
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	6,034.64	5,939.11
			2XX Personal Services - Employee Benefits	64.41	54.16
			810 Dues and Fees	15.00	0.00
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	91,500.39	101,348.98
			2XX Personal Services - Employee Benefits	14,422.20	18,628.48
			3XX Purchased Professional and Technical Services	499.29	374.00
			4XX Purchased Property Services	9,793.85	12,207.55
			5XX Other Purchased Services	121,674.92	115,785.59
			6XX Supplies and Materials	29,221.16	20,409.76
			7XX Property and Equipment Acquisition	11,113.92	50,537.48
			810 Dues and Fees	2.87	18.75
<b>280 Special Education - Local and State</b>					
<b>27XX Student Transportation Services</b>					
			6XX Supplies and Materials	1,353.47	169.27
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>312,660.86</b>	<b>342,839.58</b>



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Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						188,962.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						337,862.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						342,839.58 (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	17,414.02	Less Last Year	527.49	(4b)		16,886.53
						16,886.53 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						200,871.51 (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	101,275.81	45,380.84
1190	Penalties and Interest on Taxes	163.75	214.00
1510	Interest Earnings	285.25	3,333.64
4100	Federal Miscellaneous Grants - Direct from Feds	11,250.00	0.00
5200	Sale or Compensation for Loss of Assets	0.00	170,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>112,974.81</b>	<b>218,928.48</b>

#### 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				
				<b>11,113.92</b>	<b>177,130.88</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>11,113.92</b>	<b>177,130.88</b>

#### Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	134,051.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	218,928.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	177,130.88	(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	148,380.88	
Less Last Year	0.00	(4b)
	148,380.88	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	324,229.49	(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	2022 Value	2023 Value
1510	Interest Earnings	389.14	4,193.12
1621	Lunch Sales	20,816.93	181,965.80
1630	Catering Sales	239.99	2,074.74
1900	Other Revenue from Local Sources	0.00	2,780.00
1920	Contributions/Donations from Private Sources	1,167.90	205.73
3220	State - School Nutrition Match	1,004.87	0.00
4550	Federal School Nutrition Reimbursement	526,711.23	201,952.92
5200	Sale or Compensation for Loss of Assets	0.00	100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>550,330.06</b>	<b>393,272.31</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>910 Food Services</b>					
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	4,827.79	4,751.30
			2XX Personal Services - Employee Benefits	51.48	43.40
<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	165,662.06	148,191.64
			2XX Personal Services - Employee Benefits	42,224.52	26,500.93
			4XX Purchased Property Services	5,789.06	1,663.41
			5XX Other Purchased Services	1,562.75	477.67
			6XX Supplies and Materials	201,474.16	193,441.95
			7XX Property and Equipment Acquisition	0.00	15,565.00
			810 Dues and Fees	1,143.02	230.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>422,734.84</b>	<b>390,865.30</b>



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Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						225,333.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						393,272.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						390,865.30 (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)						227,740.86 (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	12,215.68	395.52
	1190 Penalties and Interest on Taxes	41.43	17.39
	1510 Interest Earnings	14.52	77.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>12,271.63</u>	<u>490.72</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	8,817.07	5,552.97
			2XX Personal Services - Employee Benefits	42.58	27.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>8,859.65</u>	<u>5,580.31</u>

**Schedule Of Changes Worksheet**

Fund Code 13

Beginning Fund Balance					5,963.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					490.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,580.31	(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)					873.75	(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	360.51	2,381.65
	2240 County Retirement Distribution	407,789.50	408,089.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>408,150.01</b>	<b>410,471.59</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	202,330.41	178,809.23
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	11,339.05	11,798.13
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	961.85	659.67
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	11,612.10	11,400.26
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	12,309.31	12,585.81
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	24,396.57	24,194.00
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	11,744.23	11,948.75
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	21,849.48	9,903.12
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	14,545.95	16,481.06
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	16,953.75	17,621.28
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	220.35	220.92
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	2,471.16	2,568.89
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	2.59	0.00
	<b>365 Indian Education for All</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	32.79	134.99



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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	
	390	State Career & Technical Education Entitlement - Undistributed					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	28,950.28	37,258.43	
	710	School Sponsored Extracurricular Activities					
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	1,255.01	758.21	
		34XX	Extracurricular - Activities				
			2XX	Personal Services - Employee Benefits	3,542.50	3,756.76	
	720	School Sponsored Athletics					
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	4,621.04	4,310.43	
		35XX	Extracurricular - Athletics				
			2XX	Personal Services - Employee Benefits	18,049.52	19,237.04	
	910	Food Services					
		25XX	Support Services - Business				
			2XX	Personal Services - Employee Benefits	750.23	780.43	
		31XX	Food Services				
			2XX	Personal Services - Employee Benefits	26,466.53	23,706.23	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>414,404.70</u>	<u>388,133.64</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					122,315.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					410,471.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					388,133.64	(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)					144,653.76	(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	<b>Agg of Reidm/indirect</b>	
	1510 Interest Earnings	5,956.63
009	<b>Montana Masonic Foundation</b>	
	1920 Contributions/Donations from Private Sources	500.00
012	<b>Native Plant Project</b>	
	1920 Contributions/Donations from Private Sources	1,300.00
014	<b>NW MT Schools' Health Co Incentive</b>	
	1920 Contributions/Donations from Private Sources	175.00
015	<b>ARt Donations</b>	
	1920 Contributions/Donations from Private Sources	5,000.00
016	<b>Tournament Meal Donations</b>	
	1920 Contributions/Donations from Private Sources	9,072.40
017	<b>EPA Electris Bus Grant 2023</b>	
	4100 Federal Miscellaneous Grants - Direct from Feds	138,250.00
018	<b>Logan Health Foundation Scholarship</b>	
	1920 Contributions/Donations from Private Sources	4,000.00
038	<b>BUSINESS OFFICE PROFESSIONAL DEVELOPMENT</b>	
	1920 Contributions/Donations from Private Sources	1,468.96
040	<b>SMALL BUSINESS CLASS</b>	
	1920 Contributions/Donations from Private Sources	27,830.35
046	<b>HIGH SCHOOL WOODS CLASS FEES</b>	
	1920 Contributions/Donations from Private Sources	1,083.68
	6100 Material Prior Period Revenue Adjustments	70.84
063	<b>VERIZON LEASE AGREEMENT FUNDS</b>	
	1920 Contributions/Donations from Private Sources	10,775.08
075	<b>CRRSA - State School Emergency Relief Fund II (ESSER II)</b>	
	7750 CRRSA - State School Emergency Relief Fund	10,104.00
098	<b>Swimming</b>	
	1920 Contributions/Donations from Private Sources	5,477.89
099	<b>Wrestling</b>	
	1920 Contributions/Donations from Private Sources	33,810.64
100	<b>Soccer</b>	
	1920 Contributions/Donations from Private Sources	26,620.84
102	<b>HS AUTO SHOP</b>	
	1920 Contributions/Donations from Private Sources	5,785.81
	5200 Sale or Compensation for Loss of Assets	2,300.00
104	<b>Cross Country</b>	
	1920 Contributions/Donations from Private Sources	6,869.32



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<b>106 CSCT Medicaid</b>		
3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)		100,320.00
<b>109 Activity Bus</b>		
1920 Contributions/Donations from Private Sources		6,764.95
<b>111 Golf</b>		
1920 Contributions/Donations from Private Sources		12,513.10
<b>112 Vo Ed Business/Marketing</b>		
3900 State - Career & Technical Education		3,331.00
<b>113 Vo Ed Family &amp; Consumer Science</b>		
3900 State - Career & Technical Education		2,709.00
<b>115 Vo Ed Tech Ed/Industrial Arts</b>		
3900 State - Career & Technical Education		2,386.00
<b>117 Health Occupations Education</b>		
3900 State - Career & Technical Education		1,293.00
<b>120 Welding Class Fee</b>		
1920 Contributions/Donations from Private Sources		2,894.06
<b>121 Music Donation</b>		
1920 Contributions/Donations from Private Sources		5,000.00
<b>124 Glacier Bank Scholarship Funds</b>		
1920 Contributions/Donations from Private Sources		1,000.00
<b>127 Bodenhamer Donations</b>		
1920 Contributions/Donations from Private Sources		6,079.56
<b>129 HS Culinary Fees</b>		
1920 Contributions/Donations from Private Sources		1,437.87
6100 Material Prior Period Revenue Adjustments		906.24
<b>131 School Garden</b>		
1920 Contributions/Donations from Private Sources		1,538.00
<b>134 HS Science Lab Fees</b>		
1920 Contributions/Donations from Private Sources		505.00
<b>136 Spirit Fund</b>		
1920 Contributions/Donations from Private Sources		745.00
<b>149 PEPSI SCHOLARSHIP FUNDS</b>		
1920 Contributions/Donations from Private Sources		500.00
<b>152 Reach Higher MT Shot Clock Donation</b>		
1920 Contributions/Donations from Private Sources		1,000.00
<b>157 Logan Health On-Site Clinic</b>		
1910 Rentals		6,585.20
<b>378 State-BASE LIMIT INCREASE HB 630</b>		
3780 State - BASE Limit Increase Payment		58,944.65
<b>756 IDEA PART B ARP</b>		
7560 ARP - IDEA, Part B, Special Education		32.50
<b>782 IDEA PART B 21-22</b>		
6100 Material Prior Period Revenue Adjustments		18,006.00



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<b>783 IDEA Part B 22-23</b>		
4560 IDEA, Part B, Special Education		68,328.00
<b>785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSERIII)</b>		
7850 ARP - State School Emergency Relief Fund		121,868.00
<b>823 CARI Perkins, 22-23</b>		
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant		20,162.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		741,300.57

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

PRC Program Function Object	2022 Value	2023 Value
<b>009 Montana Masonic Foundation</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials		409.70
<b>009 Subtotal</b>		409.70
<b>012 Native Plant Project</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials		431.08
<b>012 Subtotal</b>		431.08
<b>015 ARt Donations</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials		1,283.30
<b>015 Subtotal</b>		1,283.30
<b>016 Tournament Meal Donations</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
5XX Other Purchased Services		6,484.32
<b>016 Subtotal</b>		6,484.32
<b>017 EPA Electris Bus Grant 2023</b>		
<b>410 Federal Miscellaneous Grants - Direct from Feds</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services		1,942.67
<b>017 Subtotal</b>		1,942.67
<b>038 BUSINESS OFFICE PROFESSIONAL DEVELOPMENT</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
6XX Supplies and Materials		120.46
<b>038 Subtotal</b>		120.46



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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
040	SMALL BUSINESS CLASS				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		29,071.22
			<b>040 Subtotal</b>		<u>29,071.22</u>
046	HIGH SCHOOL WOODS CLASS FEES				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,133.68
			<b>046 Subtotal</b>		<u>1,133.68</u>
063	VERIZON LEASE AGREEMENT FUNDS				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		24,152.08
			<b>063 Subtotal</b>		<u>24,152.08</u>
075	CRRSA - State School Emergency Relief Fund II (ESSER II)				
	775	CRRSA - State School Emergency Relief Fund - Basic			
		1XXX	Instruction		
			7XX Property and Equipment Acquisition		646.30
	776	CRRSA - State School Emergency Relief Fund - Supplemental			
		1XXX	Instruction		
			5XX Other Purchased Services		3,716.13
			6XX Supplies and Materials		3,902.00
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		1,318.50
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		521.37
			<b>075 Subtotal</b>		<u>10,104.30</u>
098	Swimming				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		675.00
			2XX Personal Services - Employee Benefits		3.01
			5XX Other Purchased Services		1,155.72
			6XX Supplies and Materials		1,086.22
			<b>098 Subtotal</b>		<u>2,919.95</u>
099	Wrestling				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		4,209.87



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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
			2XX Personal Services - Employee Benefits		218.30
			5XX Other Purchased Services		4,900.63
			6XX Supplies and Materials		3,004.97
			810 Dues and Fees		625.00
			<b>099 Subtotal</b>		<u>12,958.77</u>
<b>100</b>	<b>Soccer</b>				
	<b>720</b>	<b>School Sponsored Athletics</b>			
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries		1,259.18
			2XX Personal Services - Employee Benefits		73.47
			3XX Purchased Professional and Technical Services		3,094.16
			5XX Other Purchased Services		1,929.05
			6XX Supplies and Materials		4,349.84
			810 Dues and Fees		674.02
			<b>100 Subtotal</b>		<u>11,379.72</u>
<b>102</b>	<b>HS AUTO SHOP</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services		171.93
			6XX Supplies and Materials		8,339.08
			810 Dues and Fees		33.93
			<b>102 Subtotal</b>		<u>8,544.94</u>
<b>104</b>	<b>Cross Country</b>				
	<b>720</b>	<b>School Sponsored Athletics</b>			
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries		150.00
			2XX Personal Services - Employee Benefits		0.66
			5XX Other Purchased Services		14.35
			6XX Supplies and Materials		3,006.15
			810 Dues and Fees		937.20
			<b>104 Subtotal</b>		<u>4,108.36</u>
<b>106</b>	<b>CSCT Medicaid</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			940 Indirect Costs		100,320.00
			<b>106 Subtotal</b>		<u>100,320.00</u>
<b>109</b>	<b>Activity Bus</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services		5,159.55





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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
			5XX Other Purchased Services		625.00
			6XX Supplies and Materials		3,177.17
			<b>109 Subtotal</b>		<u>8,961.72</u>
111	Golf				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		700.00
			2XX Personal Services - Employee Benefits		3.14
			5XX Other Purchased Services		1,240.41
			6XX Supplies and Materials		1,045.11
			810 Dues and Fees		2,014.00
			<b>111 Subtotal</b>		<u>5,002.66</u>
112	Vo Ed Business/Marketing				
	392	State Career & Technical Education Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		6,652.74
			<b>112 Subtotal</b>		<u>6,652.74</u>
113	Vo Ed Family & Consumer Science				
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		3,565.27
			<b>113 Subtotal</b>		<u>3,565.27</u>
115	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Education Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		582.60
			<b>115 Subtotal</b>		<u>582.60</u>
117	Health Occupations Education				
	393	State Career & Technical Education Entitlement - Health Occupations			
		1XXX	Instruction		
			6XX Supplies and Materials		511.73
			<b>117 Subtotal</b>		<u>511.73</u>
120	Welding Class Fee				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		4,222.29
			<b>120 Subtotal</b>		<u>4,222.29</u>



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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	
121	Music Donation					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			200.85
			<b>121 Subtotal</b>			<u>200.85</u>
124	Glacier Bank Scholarship Funds					
	820 Civic Services					
	33XX Community Services					
			8XX Other Expenditures			1,000.00
			<b>124 Subtotal</b>			<u>1,000.00</u>
127	Bodenhamer Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			912.30
			6XX Supplies and Materials			1,692.30
	27XX Student Transportation Services					
			1XX Personal Services - Salaries			1,230.42
			2XX Personal Services - Employee Benefits			63.65
			<b>127 Subtotal</b>			<u>3,898.67</u>
129	HS Culinary Fees					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			1,437.87
			<b>129 Subtotal</b>			<u>1,437.87</u>
131	School Garden					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			1,100.79
			<b>131 Subtotal</b>			<u>1,100.79</u>
134	HS Science Lab Fees					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			426.34
			<b>134 Subtotal</b>			<u>426.34</u>
136	Spirit Fund					
	1XX Regular Education Programs - Elementary/Secondary					
	24XX Support Services - School Administration					
			6XX Supplies and Materials			486.52
			<b>136 Subtotal</b>			<u>486.52</u>



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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
152	Reach Higher MT		Shot Clock Donation		
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		1,000.00
			<b>152 Subtotal</b>		<u>1,000.00</u>
378	State-BASE LIMIT INCREASE		HB 630		
	378	State - BASE Limit Increase Payment			
		1XXX	Instruction		
			1XX Personal Services - Salaries		58,944.65
			<b>378 Subtotal</b>		<u>58,944.65</u>
756	IDEA PART B ARP				
	756	ARP - IDEA, Part B, Special Education			
		1XXX	Instruction		
			6XX Supplies and Materials		32.50
			<b>756 Subtotal</b>		<u>32.50</u>
783	IDEA Part B 22-23				
	456	IDEA, Part B, Special Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		53,850.58
			2XX Personal Services - Employee Benefits		14,477.42
			<b>783 Subtotal</b>		<u>68,328.00</u>
785	ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSERIII)				
	785	ARP - State School Emergency Relief Fund - Basic			
		1XXX	Instruction		
			1XX Personal Services - Salaries		45,723.75
			2XX Personal Services - Employee Benefits		15,021.90
			6XX Supplies and Materials		8,985.75
			7XX Property and Equipment Acquisition		14,913.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries		5,022.84
			2XX Personal Services - Employee Benefits		2,153.13
			6XX Supplies and Materials		5,433.70
	786	ARP - State School Emergency Relief Fund - Supplemental			
		1XXX	Instruction		
			7XX Property and Equipment Acquisition		9,458.00
	787	ARP - State School Emergency Relief Fund - Learning Loss			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,405.86
			2XX Personal Services - Employee Benefits		2,144.11
			3XX Purchased Professional and Technical Services		103.94



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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		501.56
			785 Subtotal		121,867.54
823	CARI Perkins, 22-23				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		1XXX Instruction			
			5XX Other Purchased Services		755.00
			6XX Supplies and Materials		19,991.91
			823 Subtotal		20,746.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					524,334.20

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	243,715.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	741,300.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	524,334.20	(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)	460,682.02	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	5,956.63	0.00	5,956.63
009 Montana Masonic Foundation	500.00	409.70	90.30
012 Native Plant Project	1,300.00	431.08	868.92
014 NW MT Schools' Health Co Incentive	175.00	0.00	175.00
015 ARt Donations	5,000.00	1,283.30	3,716.70
016 Tournament Meal Donations	9,072.40	6,484.32	2,588.08
017 EPA Electris Bus Grant 2023	138,250.00	1,942.67	136,307.33
018 Logan Health Foundation Scholarship	4,000.00	0.00	4,000.00
038 BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	1,468.96	120.46	1,348.50
040 SMALL BUSINESS CLASS	27,830.35	29,071.22	-1,240.87
046 HIGH SCHOOL WOODS CLASS FEES	1,154.52	1,133.68	20.84
063 VERIZON LEASE AGREEMENT FUNDS	10,775.08	24,152.08	-13,377.00
075 CRRSA - State School Emergency Relief Fund II (ESSER II)	10,104.00	10,104.30	-0.30
098 Swimming	5,477.89	2,919.95	2,557.94
099 Wrestling	33,810.64	12,958.77	20,851.87
100 Soccer	26,620.84	11,379.72	15,241.12



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 HS AUTO SHOP	8,085.81	8,544.94	-459.13
104 Cross Country	6,869.32	4,108.36	2,760.96
106 CSCT Medicaid	100,320.00	100,320.00	0.00
109 Activity Bus	6,764.95	8,961.72	-2,196.77
111 Golf	12,513.10	5,002.66	7,510.44
112 Vo Ed Business/Marketing	3,331.00	6,652.74	-3,321.74
113 Vo Ed Family & Consumer Science	2,709.00	3,565.27	-856.27
115 Vo Ed Tech Ed/Industrial Arts	2,386.00	582.60	1,803.40
117 Health Occupations Education	1,293.00	511.73	781.27
120 Welding Class Fee	2,894.06	4,222.29	-1,328.23
121 Music Donation	5,000.00	200.85	4,799.15
124 Glacier Bank Scholarship Funds	1,000.00	1,000.00	0.00
127 Bodenhamer Donations	6,079.56	3,898.67	2,180.89
129 HS Culinary Fees	2,344.11	1,437.87	906.24
131 School Garden	1,538.00	1,100.79	437.21
134 HS Science Lab Fees	505.00	426.34	78.66
136 Spirit Fund	745.00	486.52	258.48
149 PEPSI SCHOLARSHIP FUNDS	500.00	0.00	500.00
152 Reach Higher MT Shot Clock Donation	1,000.00	1,000.00	0.00
157 Logan Health On-Site Clinic	6,585.20	0.00	6,585.20
378 State-BASE LIMIT INCREASE HB 630	58,944.65	58,944.65	0.00
756 IDEA PART B ARP	32.50	32.50	0.00
782 IDEA PART B 21-22	18,006.00	0.00	18,006.00
783 IDEA Part B 22-23	68,328.00	68,328.00	0.00
785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSERIII)	121,868.00	121,867.54	0.46
823 CARI Perkins, 22-23	20,162.00	20,746.91	-584.91
<b>Total</b>	<b>741,300.57</b>	<b>524,334.20</b>	<b>216,966.37</b>



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

### 17 - Adult Education Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17**

PRC	Revenue	2022 Value	2023 Value
	1110 District Tax Levy	16.62	0.20
	1190 Penalties and Interest on Taxes	2.69	0.03
	1510 Interest Earnings	46.18	288.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>65.49</u>	<u>288.81</u>

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

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

**Schedule Of Changes Worksheet Fund Code 17**

Beginning Fund Balance					15,436.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					288.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,724.84 (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	2022 Value	2023 Value
	1311 Driver's Education Fees	10,450.00	9,197.37
	1510 Interest Earnings	133.72	940.42
	3260 State - Driver's Education Reimbursement	5,700.10	5,250.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>16,283.82</u>	<u>15,387.95</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	12,407.04	7,108.20
			2XX Personal Services - Employee Benefits	53.65	33.06
			4XX Purchased Property Services	0.00	1,291.84
			5XX Other Purchased Services	625.00	625.00
			6XX Supplies and Materials	1,137.05	530.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>14,222.74</u>	<u>9,588.38</u>

**Schedule Of Changes Worksheet Fund Code 18**

Beginning Fund Balance	48,552.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,387.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,588.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	54,351.82	(5)



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

### 20 - Lease-Rental Fund

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

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	17.63	146.66
	1910 Rentals	4,276.58	350.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>4,294.21</u>	<u>496.66</u>

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

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

**Schedule Of Changes Worksheet Fund Code 20**

Beginning Fund Balance					7,730.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					496.66 (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)					8,227.24 (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	20.95	131.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>20.95</u>	<u>131.01</u>

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

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

**Schedule Of Changes Worksheet Fund Code 21**

Beginning Fund Balance					7,004.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					131.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,135.70 (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		99,471.98	100,498.20
	1190 Penalties and Interest on Taxes		301.56	297.20
	1510 Interest Earnings		869.70	6,803.32
	3281 State - Technology Aid		1,826.90	2,548.68
	5200 Sale or Compensation for Loss of Assets		6,299.00	8,584.36
	6100 Material Prior Period Revenue Adjustments		5.55	206.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>108,774.69</b>	<b>118,937.86</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object		2022 Value	2023 Value
	<b>IXX Regular Education Programs - Elementary/Secondary</b>					
	<b>1XXX Instruction</b>					
			4XX Purchased Property Services		2,136.58	506.28
			6XX Supplies and Materials		38,321.90	33,774.34
			7XX Property and Equipment Acquisition		0.00	7,494.00
	<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition		0.00	2,381.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>40,458.48</b>	<b>44,156.44</b>

Schedule Of Changes Worksheet							Fund Code 28	
Beginning Fund Balance							328,049.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							118,937.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							44,156.44	(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	206.10	(4b)	-206.10		
							-206.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							402,625.15	(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	2022 Value	2023 Value
	1510 Interest Earnings	396.76	2,784.56
	3760 State - Transformational Learning Aid	38,819.40	39,401.40
	6100 Material Prior Period Revenue Adjustments	0.00	658.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>39,216.16</u>	<u>42,843.96</u>

#### 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	101.15
	376 State - Transformational Learning Aid				
		1XXX Instruction			
			5XX Other Purchased Services	21,628.83	23,642.18
			6XX Supplies and Materials	0.00	5,425.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>21,628.83</u>	<u>29,168.33</u>

#### Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					125,643.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					42,843.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					29,168.33	(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	5,197.72	Less Last Year	760.85	(4b)	4,436.87	
					4,436.87	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					143,755.51	(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		1,000,463.61	1,006,378.92
	1190 Penalties and Interest on Taxes		3,042.30	2,983.90
	1510 Interest Earnings		1,020.18	6,669.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>1,004,526.09</b>	<b>1,016,031.89</b>

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		183.49	187.93
			840 Principal On Debt		585,000.00	594,967.91
			850 Interest on Debt		425,150.00	411,400.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>1,010,333.49</b>	<b>1,006,555.84</b>

Schedule Of Changes Worksheet							Fund Code 50	
Beginning Fund Balance							-427.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							1,016,031.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							1,006,555.84	(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)							9,048.36	(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	4.89	35.24
	5200 Sale or Compensation for Loss of Assets	11,150.74	104.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>11,155.63</u>	<u>139.24</u>

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

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	10,175.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>10,175.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	1,803.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	139.24	(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)	1,942.41	(5)



# Trustees' Financial Summary

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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			41,000.00	43,474.58
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes			174.91	418.75
	1190 Penalties and Interest on Taxes			125.07	126.63
	1510 Interest Earnings			214.25	1,358.89
	3283 State - School Major Maintenance Aid (SMMA)			7,380.00	7,825.42
	6100 Material Prior Period Revenue Adjustments			0.00	257.09
<b>003</b>	<b>Maintenance Permissive Levy</b>				
	6100 Material Prior Period Revenue Adjustments			133.80	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>				<b>49,028.03</b>	<b>53,461.36</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2022 Value	2023 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			4XX	Purchased Property Services	0.00	49,724.27
			6XX	Supplies and Materials	0.00	13,993.84
<b>003</b>	<b>Maintenance Permissive Levy</b>					
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			4XX	Purchased Property Services	56,942.12	0.00
			6XX	Supplies and Materials	19,486.88	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>76,429.00</b>	<b>63,718.11</b>

Schedule Of Changes Worksheet						Fund Code 61
Beginning Fund Balance						87,308.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,461.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						63,718.11 (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	25,742.45	Less Last Year	17,384.08	(4b)	8,358.37
						8,358.37 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						85,409.71 (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		154,662.93	147,784.07
	6100 Material Prior Period Revenue Adjustments		0.00	1,781.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>154,662.93</u>	<u>149,565.31</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		145,543.40	142,483.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>145,543.40</u>	<u>142,483.22</u>

Schedule Of Changes Worksheet							Fund Code 84	
Beginning Fund Balance							182,386.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							149,565.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							142,483.22	(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)							189,468.48	(5)



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## Detail Expenditure

Fund	Account	Description	2022 Value	2023 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	60,361.48	60,569.68
XX	39X 1XXX 112	Certified Teacher Staff Salaries	171,828.97	221,319.43
XX	456 1XXX 112	Certified Teacher Staff Salaries	49,148.02	53,850.58
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	984,344.22	998,458.33
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,829.60	4,901.91
XX	XXX 26XX 41X	Energy Utility Services	55,845.70	63,361.67
XX	XXX 4XXX 725	Major Construction Services	135,850.00	167,372.68
XX	XXX XXXX 455	Technology Repairs and Rental	2,136.58	1,446.28
XX	XXX XXXX 682	Technology Supplies	1,536.00	532.01
XX	XXX XXXX 735	Technology Equipment and Software	0.00	49,532.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
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	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





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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	53,516.97
b. Related Services Block Grant Entitlement	17,837.82
c. Total Entitlements Subject to Reversion	71,354.79

### 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)]	94,901.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	174,829.70
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%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	95,839.97	5,552.97	0.00	0.00	0.00
280	1XXX	2XX	7,675.99	27.34	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	295.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,312.12	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,378.45	0.00	0.00	0.00	0.00
280	21XX	2XX	150.68	0.00	0.00	0.00	0.00
280	21XX	3XX	42,382.98	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	36.70	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	14,979.30	0.00	0.00	0.00	0.00
280	24XX	2XX	3,128.20	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	70.00	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	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			169,249.39	5,580.31	0.00	0.00	0.00

174,829.70

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

FY2022-23

Submit ID: 0331-26357801

15 Flathead County

0331 Bigfork H S

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

Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	6,196.00	0.00	0.00	0.00	6,196.00
Land Improvements	8,582.50	0.00	0.00	0.00	8,582.50
Buildings	17,825,599.33	0.00	78,106.48	0.00	17,903,705.81
Machinery and Equipment	1,580,854.73	0.00	150,853.74	227,490.34	1,504,218.13
Construction in Progress	0.00	0.00	41,941.37	0.00	41,941.37
Totals at Historical Cost	19,421,232.56	0.00	270,901.59	227,490.34	19,464,643.81
Depreciation					
Building Accum	2,957,504.96	0.00	358,403.36	0.00	3,315,908.32
Machinery and Equipment Accum	974,685.27	0.00	73,312.52	49,417.25	998,580.54
Total Accumulated Depreciation	3,932,190.23	0.00	431,715.88	49,417.25	4,314,488.86
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	15,489,042.33	0.00	-160,814.29	178,073.09	15,150,154.95

\* 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)	681.13	0.00	0.00
Operations and Maintenance (26XX)	1,374.33	0.00	0.00
Transportation (27XX)	6,027.18	0.00	0.00
Extracurricular (34XX, 35XX)	2,018.75	0.00	0.00
Total Depreciation for FY2023	10,101.39	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2022-23

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15 Flathead County

0331 Bigfork H S

## 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
<b>Governmental Activities *</b>							
Compensated Absences	212,296.00	16,202.00	0.00	0.00	228,498.00	0.00	228,498.00
Other Post Employment Benefits	710,257.00	67,838.00	0.00	0.00	778,095.00	0.00	778,095.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	922,553.00	84,040.00	0.00	0.00	1,006,593.00	0.00	1,006,593.00
<b>Bond(s)</b>							
12/29/2015	6,905,000.00	0.00	385,000.00	0.00	6,520,000.00	400,000.00	6,120,000.00
06/14/2016	3,785,000.00	0.00	210,000.00	0.00	3,575,000.00	215,000.00	3,360,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	10,690,000.00	0.00	595,000.00	0.00	10,095,000.00	615,000.00	9,480,000.00

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

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



# Trustees' Financial Summary

FY2022-23

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15 Flathead County

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## Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	307,066.00	142,591.00	0.00	449,657.00
Net Pension - TRS	2,091,821.00	276,015.00	0.00	2,367,836.00