



# PRELIMINARY

## Trustees' Financial Summary Submit ID:

### FY2022-23

### 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

<b>Business Manager/Clerk:</b>	Lacey Porrovecchio	<b>Phone #:</b>	(406) 837-7400
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\_\_\_\_\_  
(Signature)

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

<b>Chair, Board of Trustees:</b>	Paul Sandry		
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\_\_\_\_\_  
(Signature)

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

<b>County Superintendent</b>	Cal Ketchum		
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\_\_\_\_\_  
(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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	792,430.87	258,174.64	176,250.06	
<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)	80,110.89	10,447.20		
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	80,110.89	10,447.20		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	65,912.41	10,662.79	230.25	
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>	646,407.57	237,064.65	176,019.81	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,717.67	255,367.98	951,508.92	
<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)		13,420.44	126.81	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		13,420.44	126.81	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	466.98		280,318.00	
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>	10,250.69	241,947.54	671,064.11	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,717.67	255,367.98	951,508.92	



# Trustees' Financial Summary

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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)			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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			8,472.88	8,782.78
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,472.88	8,782.78
52	<b>TOTAL FUND BALANCE/EQUITY</b>			8,472.88	8,782.78
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	401,217.45	170,116.08		22,561.90
<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)	5,055.88			16,656.38
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>	396,161.57	170,116.08		5,905.52
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,627.96	78,800.32		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		2,342.60		
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>	1,627.96	76,457.72		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	0.71	1,793,361.28	53,515.32	
<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	0.71	1,793,361.28	53,515.32	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	0.71	1,793,361.28	53,515.32	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				1,583.14
<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)				1,583.14
35	<b>TOTAL LIABILITIES</b>				1,583.14
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				1,583.14



# Trustees' Financial Summary

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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		1,888,249.98	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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>4,381,159.23</b>	<b>4,669,528.30</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			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
		<b>21XX</b>	<b>Support Services - Students</b>		
			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
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			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
		<b>222X</b>	<b>Educational Media Services</b>		
		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
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		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
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		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
		<b>25XX</b>	<b>Support Services - Business</b>		
		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
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		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
		<b>27XX</b>	<b>Student Transportation Services</b>		
		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
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
		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
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			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
		<b>21XX Support Services - Students</b>			
			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
		<b>24XX Support Services - School Administration</b>			
			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
		<b>27XX Student Transportation Services</b>			
			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
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	15.58	0.00
	<b>365 Indian Education for All</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	2,847.90	3,433.18
			6XX Supplies and Materials	2,389.45	323.63
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			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
		<b>34XX Extracurricular - Activities</b>			
			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
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			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
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			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
	<b>910</b>		<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>			
			7XX Property and Equipment Acquisition		30,906.00	0.00
	<b>999</b>		<b>Undistributed</b>			
		<b>61XX</b>	<b>Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds		264,001.00	289,129.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>318,804.52</b>	<b>399,513.85</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	14,833.33	6,907.97
			2XX Personal Services - Employee Benefits	2,706.89	1,255.45
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	18,507.39	18,965.74
			2XX Personal Services - Employee Benefits	4,053.76	4,166.35
<b>25XX Support Services - Business</b>					
			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
<b>27XX Student Transportation Services</b>					
			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
<b>280 Special Education - Local and State</b>					
<b>27XX Student Transportation Services</b>					
			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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>354,359.94</b>	<b>374,403.86</b>



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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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>78,999.83</b>	<b>12,200.31</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	0.00	65,130.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>65,130.89</b>

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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>166,001.84</b>	<b>11,603.70</b>

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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>89,545.09</b>	<b>97,613.46</b>

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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>611,713.73</b>	<b>586,425.12</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	327,437.94	340,190.78
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	33,106.63	34,151.04
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	1,050.95	659.67
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	10,673.78	10,963.47
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	15,403.20	16,262.16
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	39,585.41	39,486.06
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	14,435.27	14,690.78
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	33,369.05	33,708.46
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	15,244.22	17,175.99
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	35,843.07	38,760.12
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	10,797.81	10,826.21
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	5,766.18	5,993.69
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	5,135.01	1,873.99
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			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
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits		683.38	1,028.55
	<b>720</b>		<b>School Sponsored Athletics</b>			
		<b>27XX</b>	<b>Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits		310.68	734.39
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits		4,607.61	4,266.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<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
<b>001</b>	<b>Aggregate Reim/Indirects</b>	
	1510 Interest Earnings	6,835.81
<b>008</b>	<b>Swan River School Field Trips</b>	
	1900 Other Revenue from Local Sources	1,585.09
<b>011</b>	<b>2019 Insurance Claim Payment</b>	
	5200 Sale or Compensation for Loss of Assets	5,570.00
<b>013</b>	<b>2022 Roof Hail Insurance Claim</b>	
	5200 Sale or Compensation for Loss of Assets	347,924.09
<b>014</b>	<b>NW MT Schools' Health Co Incentive</b>	
	1920 Contributions/Donations from Private Sources	325.00
<b>017</b>	<b>EPA Electric Bus Grant 2023</b>	
	4100 Federal Miscellaneous Grants - Direct from Feds	256,750.00
<b>038</b>	<b>BUSINESS OFFICE PROFESSIONAL DEVELOPMENT</b>	
	1920 Contributions/Donations from Private Sources	2,728.07
<b>063</b>	<b>VERIZON LEASE AGREEMENT FUNDS</b>	
	1920 Contributions/Donations from Private Sources	20,010.79
<b>075</b>	<b>CRRSA - State School Emergency Relief Fund II (ESSER II)</b>	
	7750 CRRSA - State School Emergency Relief Fund	237,128.00
<b>095</b>	<b>Medicaid Billing</b>	
	3355 Medicaid - Miscellaneous	20,382.55
<b>101</b>	<b>Healthy Cooking Class Fee</b>	
	1920 Contributions/Donations from Private Sources	1,190.00
	6100 Material Prior Period Revenue Adjustments	91.65
<b>107</b>	<b>Little Hoopsters</b>	
	1920 Contributions/Donations from Private Sources	5,540.00
<b>119</b>	<b>CloseUp/Washington DC</b>	
	1920 Contributions/Donations from Private Sources	30.00
<b>123</b>	<b>MAINTENANCE - RECYCLE PROJECT</b>	
	1920 Contributions/Donations from Private Sources	132.80
<b>150</b>	<b>FLATHEAD LAKE LODGE LIBRARY DONATION</b>	
	1920 Contributions/Donations from Private Sources	100.00
<b>157</b>	<b>LoGAN HEALTH ON-SITE CLINIC</b>	
	1910 Rentals	23,986.80
<b>248</b>	<b>Small Rural Schools Elem 22-23</b>	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	14,644.00
<b>249</b>	<b>Small Rural Schools HS 22-23</b>	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	24,525.00
<b>323</b>	<b>Title 1, Part A 2022-23</b>	
	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
<b>756 IDEA PART B ARP</b>	
7560 ARP - IDEA, Part B, Special Education	32.50
<b>765 ESSER I RELATED SERVICES</b>	
7650 CARES - State School Emergency Relief Fund	17,850.00
<b>782 IDEA PART B 21-22</b>	
6100 Material Prior Period Revenue Adjustments	34,412.00
<b>783 IDEA Part B 22-23</b>	
4560 IDEA, Part B, Special Education	118,166.00
4570 IDEA, Special Education Preschool	5,104.00
<b>785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSER III)</b>	
7850 ARP - State School Emergency Relief Fund	158,040.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u><u>1,542,894.15</u></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
			<b>008 Subtotal</b>		<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
			<b>011 Subtotal</b>		<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
			<b>013 Subtotal</b>		<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
			<b>017 Subtotal</b>		<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
			<b>032 Subtotal</b>		9,522.20
<b>038</b>	<b>BUSINESS OFFICE PROFESSIONAL DEVELOPMENT</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>25XX Support Services - Business</b>				
			6XX Supplies and Materials		223.71
			<b>038 Subtotal</b>		223.71
<b>063</b>	<b>VERIZON LEASE AGREEMENT FUNDS</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			4XX Purchased Property Services		9,658.34
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition		60,044.50
			<b>063 Subtotal</b>		69,702.84
<b>075</b>	<b>CRRSA - State School Emergency Relief Fund II (ESSER II)</b>				
	<b>775 CRRSA - State School Emergency Relief Fund - Basic</b>				
	<b>1XXX Instruction</b>				
			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
	<b>24XX Support Services - School Administration</b>				
			6XX Supplies and Materials		479.50
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries		9,328.17
			2XX Personal Services - Employee Benefits		3,998.56
			6XX Supplies and Materials		968.26
	<b>776 CRRSA - State School Emergency Relief Fund - Supplemental</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		10,723.00
			7XX Property and Equipment Acquisition		6,268.00
	<b>777 CRRSA - State School Emergency Relief Fund - Special Needs</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		596.84
			<b>075 Subtotal</b>		236,434.51
<b>095</b>	<b>Medicaid Billing</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			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
			<b>095 Subtotal</b>		71,418.98
101	Healthy Cooking Class Fee				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		1,221.36
			<b>101 Subtotal</b>		1,221.36
107	Little Hoopsters				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		5,575.03
			<b>107 Subtotal</b>		5,575.03
150	FLATHEAD LAKE LODGE LIBRARY DONATION				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		93.65
			<b>150 Subtotal</b>		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
			<b>248 Subtotal</b>		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
			<b>249 Subtotal</b>		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
			<b>323 Subtotal</b>		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
			<b>756 Subtotal</b>		<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
			<b>765 Subtotal</b>		<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
			<b>783 Subtotal</b>		<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
			<b>785 Subtotal</b>		<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 1, 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
<b>Total</b>	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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<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
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	1,864.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<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)	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)							8,472.88	(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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>30.96</u>	<u>187.92</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					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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>155,748.52</b>	<b>169,933.00</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
		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
<b>4XXX Facilities Acquisition and Construction Services</b>					
		7XX	Property and Equipment Acquisition	0.00	4,423.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>65,829.63</b>	<b>70,408.04</b>

#### 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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	382.77	(4b)
	-382.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	396,161.57	(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		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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>69,447.11</b>	<b>75,534.94</b>

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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>47,214.29</b>	<b>96,684.28</b>

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)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	4,482.58	Less Last Year	3,601.28	(4b)	881.30
					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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>481,864.02</b>	<b>496,251.03</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>51XX General Obligation Bonds, Special Assessments and Interest</b>				
		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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>485,028.48</b>	<b>490,008.50</b>

#### 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)
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)	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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>345.17</b>	<b>105.34</b>

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

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

**Schedule Of Changes Worksheet Fund Code 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>76,972.90</b>	<b>82,542.82</b>

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

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

#### 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)
Increase/Decrease of Reserve for Encumbrances		
This Year	14,161.59	
Less Last Year	12,648.91	(4b)
	1,512.68	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	76,457.72	(5)



# Trustees' Financial Summary

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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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>459,751.83</b>	<b>496,214.10</b>

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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>109,631.86</b>	<b>0.00</b>

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)	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)						1,793,361.28 (5)



# Trustees' Financial Summary

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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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		20,520.76	28,160.00

#### 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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				19,647.05	26,509.74

#### 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)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	53,515.32	(5)



# Trustees' Financial Summary

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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	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

## FY2022-23

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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
<b>Totals</b>			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

FY2022-23

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	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	0.00	0.00	8,109,732.46
Machinery and Equipment	1,443,111.35	0.00	0.00	0.00	1,443,111.35
Construction in Progress	16,776.00	0.00	0.00	0.00	16,776.00
Totals at Historical Cost	9,593,977.31	0.00	0.00	0.00	9,593,977.31
<b>Depreciation</b>					
Improvement Accum	6,572.00	0.00	0.00	0.00	6,572.00
Building Accum	3,811,885.06	0.00	0.00	0.00	3,811,885.06
Machinery and Equipment Accum	962,022.91	0.00	0.00	0.00	962,022.91
Total Accumulated Depreciation	4,780,479.97	0.00	0.00	0.00	4,780,479.97
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,813,497.34	0.00	0.00	0.00	4,813,497.34

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

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

\*\*\* Has comments.



# Trustees' Financial Summary

FY2022-23

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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
<b>Governmental Activities *</b>							
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
<b>Bond(s)</b>							
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.



# Trustees' Financial Summary

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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	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