



PRELIMINARY

Trustees' Financial Summary

Submit ID:

FY2022-23

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

(Signature)

(Date)

Chair, Board of Trustees:

Paul Sandry

(Signature)

(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	CARI 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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS	584,794.07	219,129.22	325,763.62	237,116.05
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	54,853.92	8,863.45		9,375.19
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	54,853.92	8,863.45		9,375.19
DEFERRED INFLOWS					
36	Deferred Inflows (680)	48,398.28	9,394.26	1,534.13	
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY	481,541.87	200,871.51	324,229.49	227,740.86
53	TOTAL LIABILITIES AND FUND BALANCE	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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS	903.00	154,841.07	613,418.14	15,724.84
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		10,187.31	1,795.12	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		10,187.31	1,795.12	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	29.25		150,941.00	
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY	873.75	144,653.76	460,682.02	15,724.84
53	TOTAL LIABILITIES AND FUND BALANCE	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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS	56,397.22		8,227.24	7,135.70
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	2,045.40			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	2,045.40			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY	54,351.82		8,227.24	7,135.70
53	TOTAL LIABILITIES AND FUND BALANCE	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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	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	TOTAL ASSETS AND OTHER DEBITS	406,238.03	143,755.51		45,641.59
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,612.88			36,593.23
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY	402,625.15	143,755.51		9,048.36
53	TOTAL LIABILITIES AND FUND BALANCE	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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS	1,942.41	86,995.23		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,585.52		
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY	1,942.41	85,409.71		
53	TOTAL LIABILITIES AND FUND BALANCE	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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	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	TOTAL ASSETS AND OTHER DEBITS	1.20		189,468.48	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	1.20		189,468.48	
52	TOTAL FUND BALANCE/EQUITY	1.20		189,468.48	
53	TOTAL LIABILITIES AND FUND BALANCE	1.20		189,468.48	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS	161,914.85	129,952.20		
LIABILITIES					
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	TOTAL LIABILITIES	161,914.85	129,952.20		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2022 Value	2023 Value
1110	District Tax Levy		1,254,318.37	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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			2,980,941.76	3,220,452.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	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
		21XX	Support Services - Students		
			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
		221X	Improvement of Instruction Services		
			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
		222X	Educational Media Services		
			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
		23XX	Support Services - General Administration		
			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
		24XX	Support Services - School Administration		
			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
		25XX	Support Services - Business		
			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
		26XX	Operation and Maintenance of Plant Services		
			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
		27XX	Student Transportation Services		
			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	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	75,850.00	140,838.78	
	280		Special Education - Local and State			
		1XXX	Instruction			
			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	
		21XX	Support Services - Students			
			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	
		24XX	Support Services - School Administration			
			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	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	15.58	0.00	
			2XX Personal Services - Employee Benefits	0.91	0.00	
	365		Indian Education for All			
		1XXX	Instruction			
			6XX Supplies and Materials	4,508.29	5,917.42	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	190.07	830.41	
			2XX Personal Services - Employee Benefits	0.85	37.86	
	390		State Career & Technical Education Entitlement - Undistributed			
		1XXX	Instruction			
			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	
	710		School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services			
			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	
		34XX	Extracurricular - Activities			
			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	
720 School Sponsored Athletics						
27XX Student Transportation Services						
			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	
35XX Extracurricular - Athletics						
			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	
999 Undistributed						
62XX Resources Transferred to Other School Districts or Cooperatives						
			920 Resources Transferred to Other School Districts or Cooperatives	192,619.00	178,304.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<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
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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			308,896.40	337,862.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	12,979.14	4,605.33
			2XX Personal Services - Employee Benefits	2,367.62	836.96
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	10,121.40	10,386.93
			2XX Personal Services - Employee Benefits	1,496.58	1,537.23
		25XX Support Services - Business			
			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
		27XX Student Transportation Services			
			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
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			6XX Supplies and Materials	1,353.47	169.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				312,660.86	342,839.58



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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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			112,974.81	218,928.48

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	11,113.92	177,130.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,113.92	177,130.88

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
					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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			550,330.06	393,272.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2022 Value	2023 Value
	910 Food Services				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	4,827.79	4,751.30
			2XX Personal Services - Employee Benefits	51.48	43.40
		31XX Food Services			
			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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				422,734.84	390,865.30



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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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			12,271.63	490.72

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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,859.65	5,580.31

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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		408,150.01	410,471.59

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	202,330.41	178,809.23
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	11,339.05	11,798.13
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	961.85	659.67
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	11,612.10	11,400.26
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	12,309.31	12,585.81
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	24,396.57	24,194.00
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	11,744.23	11,948.75
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	21,849.48	9,903.12
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	14,545.95	16,481.06
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	16,953.75	17,621.28
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	220.35	220.92
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,471.16	2,568.89
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2.59	0.00
	365 Indian Education for All				
		27XX Student Transportation Services			
			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
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<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	Agg of Reidm/indirect	
	1510 Interest Earnings	5,956.63
009	Montana Masonic Foundation	
	1920 Contributions/Donations from Private Sources	500.00
012	Native Plant Project	
	1920 Contributions/Donations from Private Sources	1,300.00
014	NW MT Schools' Health Co Incentive	
	1920 Contributions/Donations from Private Sources	175.00
015	ARt Donations	
	1920 Contributions/Donations from Private Sources	5,000.00
016	Tournament Meal Donations	
	1920 Contributions/Donations from Private Sources	9,072.40
017	EPA Electris Bus Grant 2023	
	4100 Federal Miscellaneous Grants - Direct from Feds	138,250.00
018	Logan Health Foundation Scholarship	
	1920 Contributions/Donations from Private Sources	4,000.00
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	
	1920 Contributions/Donations from Private Sources	1,468.96
040	SMALL BUSINESS CLASS	
	1920 Contributions/Donations from Private Sources	27,830.35
046	HIGH SCHOOL WOODS CLASS FEES	
	1920 Contributions/Donations from Private Sources	1,083.68
	6100 Material Prior Period Revenue Adjustments	70.84
063	VERIZON LEASE AGREEMENT FUNDS	
	1920 Contributions/Donations from Private Sources	10,775.08
075	CRRSA - State School Emergency Relief Fund II (ESSER II)	
	7750 CRRSA - State School Emergency Relief Fund	10,104.00
098	Swimming	
	1920 Contributions/Donations from Private Sources	5,477.89
099	Wrestling	
	1920 Contributions/Donations from Private Sources	33,810.64
100	Soccer	
	1920 Contributions/Donations from Private Sources	26,620.84
102	HS AUTO SHOP	
	1920 Contributions/Donations from Private Sources	5,785.81
	5200 Sale or Compensation for Loss of Assets	2,300.00
104	Cross Country	
	1920 Contributions/Donations from Private Sources	6,869.32



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



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

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

PRC	Program	Function	Object	2022 Value	2023 Value
009	Montana Masonic Foundation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		409.70
			009 Subtotal		409.70
012	Native Plant Project				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		431.08
			012 Subtotal		431.08
015	ARt Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,283.30
			015 Subtotal		1,283.30
016	Tournament Meal Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		24XX	Support Services - School Administration		
			5XX Other Purchased Services		6,484.32
			016 Subtotal		6,484.32
017	EPA Electris Bus Grant 2023				
	410	Federal Miscellaneous Grants - Direct from Feds			
		27XX	Student Transportation Services		
			5XX Other Purchased Services		1,942.67
			017 Subtotal		1,942.67
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			6XX Supplies and Materials		120.46
			038 Subtotal		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
				040 Subtotal		<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
				046 Subtotal		<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
				063 Subtotal		<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
				075 Subtotal		<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
				098 Subtotal		<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
			099 Subtotal		<u>12,958.77</u>
100	Soccer				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			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
			100 Subtotal		<u>11,379.72</u>
102	HS AUTO SHOP				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		171.93
			6XX Supplies and Materials		8,339.08
			810 Dues and Fees		33.93
			102 Subtotal		<u>8,544.94</u>
104	Cross Country				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			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
			104 Subtotal		<u>4,108.36</u>
106	CSCT Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		100,320.00
			106 Subtotal		<u>100,320.00</u>
109	Activity Bus				
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			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
			109 Subtotal		8,961.72
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
			111 Subtotal		5,002.66
112	Vo Ed Business/Marketing				
	392	State Career & Technical Education Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		6,652.74
			112 Subtotal		6,652.74
113	Vo Ed Family & Consumer Science				
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		3,565.27
			113 Subtotal		3,565.27
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
			115 Subtotal		582.60
117	Health Occupations Education				
	393	State Career & Technical Education Entitlement - Health Occupations			
		1XXX	Instruction		
			6XX Supplies and Materials		511.73
			117 Subtotal		511.73
120	Welding Class Fee				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		4,222.29
			120 Subtotal		4,222.29



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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
			121 Subtotal			200.85
124	Glacier Bank Scholarship Funds					
	820 Civic Services					
		33XX Community Services				
			8XX Other Expenditures			1,000.00
			124 Subtotal			1,000.00
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
			127 Subtotal			3,898.67
129	HS Culinary Fees					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			1,437.87
			129 Subtotal			1,437.87
131	School Garden					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			1,100.79
			131 Subtotal			1,100.79
134	HS Science Lab Fees					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			426.34
			134 Subtotal			426.34
136	Spirit Fund					
	1XX Regular Education Programs - Elementary/Secondary					
		24XX Support Services - School Administration				
			6XX Supplies and Materials			486.52
			136 Subtotal			486.52



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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
			152 Subtotal		<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
			378 Subtotal		<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
			756 Subtotal		<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
			783 Subtotal		<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		<u>121,867.54</u>
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		<u>20,746.91</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>524,334.20</u>

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 Electriss 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
Total	741,300.57	524,334.20	216,966.37



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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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			65.49	288.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 17	
PRC	Program	Function	Object	2022 Value	2023 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			16,283.82	15,387.95

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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,222.74	9,588.38

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)	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)						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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,294.21	496.66

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

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

Schedule Of Changes Worksheet

Fund Code 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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		108,774.69	118,937.86

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

PRC	Program	Function	Object	2022 Value	2023 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
		4XX	Purchased Property Services	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
4XXX Facilities Acquisition and Construction Services					
		7XX	Property and Equipment Acquisition	0.00	2,381.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				40,458.48	44,156.44

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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			39,216.16	42,843.96

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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,628.83	29,168.33

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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,004,526.09	1,016,031.89

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	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,010,333.49	1,006,555.84	

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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<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)	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)					1,942.41	(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	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
003	Maintenance Permissive Levy		
	6100 Material Prior Period Revenue Adjustments	133.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>49,028.03</u>	<u>53,461.36</u>

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

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

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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<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	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
Totals			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.



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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	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	0.00	0.00	17,825,599.33
Machinery and Equipment	1,580,854.73	0.00	0.00	0.00	1,580,854.73
Totals at Historical Cost	19,421,232.56	0.00	0.00	0.00	19,421,232.56
Depreciation					
Building Accum	2,957,504.96	0.00	0.00	0.00	2,957,504.96
Machinery and Equipment Accum	974,685.27	0.00	0.00	0.00	974,685.27
Total Accumulated Depreciation	3,932,190.23	0.00	0.00	0.00	3,932,190.23
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	15,489,042.33	0.00	0.00	0.00	15,489,042.33

* 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.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
Governmental Activities *							
Compensated Absences	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
Bond(s)							
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.



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Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	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