



# Trustees' Financial Summary

**FY2023-24**

Submit ID:

**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 FY24 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		
019	MT Healthcare Foundation Grant	LOCAL		
020	Insurance Claim Title IX Investigation	LOCAL		
021	Flathead Electric SRO Grant 2024	LOCAL		
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	LOCAL		
049	MS Band	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
110	8th Grade Class Trip	LOCAL		
118	Outdoor Education	LOCAL		
119	CloseUp/Washington DC	LOCAL		
123	MAINTENANCE - RECYCLE PROJECT	LOCAL		
142	Medical Assistance Fund	LOCAL		
150	FLATHEAD LAKE LODGE LIBRARY DONATION	LOCAL		
153	MT DEQ Reimbursement	LOCAL		
157	LoGAN HEALTH ON-SITE CLINIC	LOCAL		
160	Innovative Education Program	LOCAL		
250	Small Rural Schools Elem 23-24	FEDERAL	S358A232048	84.358A
252	Small Rural Schools HS 23-24	FEDERAL	S358A232049	84.358A
323	Title 1, Part A 2022-23	FEDERAL	0150330312023	84.010A
324	Title 1, Part A 2023-24	FEDERAL		



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
337	Misc Donations	LOCAL		
765	ESSER I RELATED SERVICES	FEDERAL	0150330912020	S425D20
784	IDEA Part B, 2023-24	FEDERAL		
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)	632,345.99	249,215.96	203,484.77	
02	Taxes Receivable - Real and Personal (120-149)	64,873.66	8,855.64	2,345.62	
03	Taxes Receivable - Protested (150-159)	4,152.40	710.81	35.36	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	39,387.16	5,427.86	1,352.94	
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>	740,759.21	264,210.27	207,218.69	
<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)	71,874.64	10,811.17		
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	71,874.64	10,811.17		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	69,026.06	9,566.45	2,380.98	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	115,802.10	2,474.48		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	484,056.41	241,358.17	204,837.71	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	599,858.51	243,832.65	204,837.71	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	740,759.21	264,210.27	207,218.69	



# Trustees' Financial Summary

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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)	1,100.05	253,942.81	312,769.32	
02	Taxes Receivable - Real and Personal (120-149)	1,950.57			
03	Taxes Receivable - Protested (150-159)	302.37			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,119.33		25,500.98	
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>	4,472.32	253,942.81	338,270.30	
<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)		12,016.87	3,663.59	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		12,016.87	3,663.59	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	2,252.94			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,219.38	241,925.94	334,606.71	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,219.38	241,925.94	334,606.71	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,472.32	253,942.81	338,270.30	



# 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)			9,093.51	9,115.20
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>			9,093.51	9,115.20
<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			9,093.51	9,115.20
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,093.51	9,115.20
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,093.51	9,115.20



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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)	521,274.31	70,154.51		21,961.88
02	Taxes Receivable - Real and Personal (120-149)	4,828.44			215.26
03	Taxes Receivable - Protested (150-159)	306.24			967.10
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,936.26			661.12
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>	529,345.25	70,154.51		23,805.36
<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)	5,134.68			1,182.36
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	5,936.00	3,042.00		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	518,274.57	67,112.51		22,623.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	524,210.57	70,154.51		22,623.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	529,345.25	70,154.51		23,805.36





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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)	2,865.52	81,830.82		
02	Taxes Receivable - Real and Personal (120-149)		2,306.58		
03	Taxes Receivable - Protested (150-159)		151.38		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,400.14		
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>	2,865.52	85,688.92		
<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)				
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)		2,457.96		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		2,907.85		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,865.52	80,323.11		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,865.52	83,230.96		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,865.52	85,688.92		



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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	2,009,776.59	60,066.27	
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	2,009,776.59	60,066.27	
<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	2,009,776.59	60,066.27	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	0.71	2,009,776.59	60,066.27	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	0.71	2,009,776.59	60,066.27	



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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)				
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>				



# 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		2023 Value	2024 Value
	1110 District Tax Levy		1,944,790.79	2,001,308.03
	1190 Penalties and Interest on Taxes		5,314.66	5,537.01
	1510 Interest Earnings		20,714.63	31,188.84
	1900 Other Revenue from Local Sources		3,140.78	1,682.50
	3110 Direct State Aid		1,887,546.01	1,946,531.15
	3111 Quality Educator		179,460.74	181,616.38
	3112 At Risk Student		13,759.27	14,113.59
	3113 Indian Education For All		14,806.08	15,302.40
	3114 American Indian Achievement Gap		2,977.00	2,350.00
	3115 State Special Education Allowable Cost Payment to Districts		155,644.24	131,590.40
	3116 Data For Achievement		14,176.44	14,649.60
	3120 State - Guaranteed Tax Base Aid		423,130.32	391,933.39
	6100 Material Prior Period Revenue Adjustments		4,067.34	4,403.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>4,669,528.30</b>	<b>4,742,207.18</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	2,022,102.52	2,279,863.75
			2XX Personal Services - Employee Benefits	194,687.47	201,569.09
			3XX Purchased Professional and Technical Services	832.50	856.25
			4XX Purchased Property Services	12,538.14	14,035.33
			5XX Other Purchased Services	22,266.62	14,067.74
			6XX Supplies and Materials	164,588.00	191,782.64
			7XX Property and Equipment Acquisition	1,241.00	0.00
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	206,810.81	215,313.68
			2XX Personal Services - Employee Benefits	21,876.26	22,036.98
			3XX Purchased Professional and Technical Services	456.95	0.00
			6XX Supplies and Materials	4,700.01	2,890.09
			810 Dues and Fees	80.93	0.00
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	3,842.50	3,761.12
			2XX Personal Services - Employee Benefits	914.78	861.92
			5XX Other Purchased Services	5,805.15	8,340.72
			6XX Supplies and Materials	30.00	599.80





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

PRC	Program	Function	Object	2023 Value	2024 Value
		<b>222X</b>	<b>Educational Media Services</b>		
		1XX	Personal Services - Salaries	68,439.41	70,832.04
		2XX	Personal Services - Employee Benefits	7,530.76	7,602.97
		6XX	Supplies and Materials	9,755.27	7,976.33
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries	88,806.17	92,694.78
		2XX	Personal Services - Employee Benefits	14,778.64	14,975.20
		3XX	Purchased Professional and Technical Services	9,552.08	8,121.94
		4XX	Purchased Property Services	1,926.15	1,482.00
		5XX	Other Purchased Services	6,642.88	3,772.02
		6XX	Supplies and Materials	5,091.81	4,328.83
		810	Dues and Fees	7,723.53	6,446.79
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	213,616.24	221,142.83
		2XX	Personal Services - Employee Benefits	44,909.42	45,518.91
		5XX	Other Purchased Services	9,851.04	9,123.14
		6XX	Supplies and Materials	26,194.86	12,532.73
		810	Dues and Fees	973.00	718.50
		<b>25XX</b>	<b>Support Services - Business</b>		
		1XX	Personal Services - Salaries	87,049.36	88,728.20
		2XX	Personal Services - Employee Benefits	4,627.63	4,650.67
		3XX	Purchased Professional and Technical Services	31,896.86	38,665.26
		5XX	Other Purchased Services	3,947.11	3,849.84
		6XX	Supplies and Materials	738.10	1,531.23
		810	Dues and Fees	172.35	371.07
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	204,231.68	203,289.39
		2XX	Personal Services - Employee Benefits	35,982.38	35,695.33
		3XX	Purchased Professional and Technical Services	1,566.65	5,257.34
		4XX	Purchased Property Services	102,307.50	150,343.50
		5XX	Other Purchased Services	28,812.09	45,768.97
		6XX	Supplies and Materials	26,427.12	57,875.62
		7XX	Property and Equipment Acquisition	28,213.84	0.00
		810	Dues and Fees	68.25	45.50
		<b>27XX</b>	<b>Student Transportation Services</b>		
		1XX	Personal Services - Salaries	5,312.24	8,044.13
		2XX	Personal Services - Employee Benefits	340.31	492.79
		5XX	Other Purchased Services	6.13	7,002.60
		6XX	Supplies and Materials	2,416.90	4,467.66
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
		7XX	Property and Equipment Acquisition	151,181.54	77,427.89



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

PRC	Program	Function	Object	2023 Value	2024 Value	
	<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	191,588.88	148,441.93	
			2XX Personal Services - Employee Benefits	32,145.77	22,216.31	
			3XX Purchased Professional and Technical Services	400.00	1,378.02	
			4XX Purchased Property Services	125.00	0.00	
			5XX Other Purchased Services	480.00	487.16	
			6XX Supplies and Materials	3,035.11	4,746.68	
			810 Dues and Fees	81.25	0.00	
		<b>21XX</b>	<b>Support Services - Students</b>			
			1XX Personal Services - Salaries	67,543.61	70,169.91	
			2XX Personal Services - Employee Benefits	7,382.18	7,454.27	
			3XX Purchased Professional and Technical Services	78,711.25	65,788.24	
			6XX Supplies and Materials	68.18	0.00	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
			1XX Personal Services - Salaries	34,951.74	35,821.37	
			2XX Personal Services - Employee Benefits	7,299.17	7,414.08	
			5XX Other Purchased Services	138.50	0.00	
			810 Dues and Fees	66.41	682.50	
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	277.11	
			2XX Personal Services - Employee Benefits	0.00	16.17	
			5XX Other Purchased Services	303.80	0.00	
	<b>365</b>	<b>Indian Education for All</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			5XX Other Purchased Services	3,433.18	3,722.44	
			6XX Supplies and Materials	323.63	4,925.86	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	132.75	784.78	
			2XX Personal Services - Employee Benefits	7.74	45.79	
			5XX Other Purchased Services	52.42	129.00	
			6XX Supplies and Materials	50.00	0.00	
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	5,938.26	5,978.56	
			2XX Personal Services - Employee Benefits	26.49	26.81	
			810 Dues and Fees	0.00	155.38	
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	4,491.55	4,918.78	
			2XX Personal Services - Employee Benefits	262.08	281.63	
			5XX Other Purchased Services	55.24	84.99	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
			6XX Supplies and Materials	1,797.37	1,902.44	
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	29,911.94	31,051.39	
			2XX Personal Services - Employee Benefits	3,268.07	3,322.67	
			3XX Purchased Professional and Technical Services	7,000.00	7,000.00	
			4XX Purchased Property Services	0.00	3,257.45	
			6XX Supplies and Materials	7,945.40	7,113.56	
			810 Dues and Fees	80.00	0.00	
	<b>999 Undistributed</b>					
		<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds	289,129.00	104,000.00	
<b>004</b>	<b>Middle School</b>					
		<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>				
			4XX Purchased Property Services	0.00	250.00	
			6XX Supplies and Materials	0.00	8,000.40	
		<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services	0.00	345.94	
		<b>24XX Support Services - School Administration</b>				
			5XX Other Purchased Services	0.00	98.36	
			6XX Supplies and Materials	0.00	1,851.32	
			810 Dues and Fees	0.00	239.50	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,672,088.91</u>	<u>4,751,135.91</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					646,407.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,742,207.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,751,135.91	(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	115,802.10	Less Last Year	153,422.43	(4b)	-37,620.33
					-37,620.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					599,858.51	(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	2023 Value	2024 Value
	1110 District Tax Levy	311,536.14	274,021.12
	1190 Penalties and Interest on Taxes	794.31	826.53
	1510 Interest Earnings	4,800.69	8,672.70
	1910 Rentals	0.00	112.50
	2220 County On-Schedule Transportation Reimbursement	31,487.13	31,576.39
	3210 State - On-Schedule Transportation Reimbursement	29,368.24	31,179.71
	5200 Sale or Compensation for Loss of Assets	21,374.50	0.00
	6100 Material Prior Period Revenue Adjustments	152.84	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>399,513.85</b>	<b>346,388.95</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2023 Value	2024 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	6,907.97	7,218.89
			2XX Personal Services - Employee Benefits	1,255.45	1,275.84
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	18,965.74	19,579.76
			2XX Personal Services - Employee Benefits	4,166.35	4,232.72
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	5,939.09	5,992.34
			2XX Personal Services - Employee Benefits	54.28	54.42
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	101,325.13	112,901.52
			2XX Personal Services - Employee Benefits	18,628.71	17,948.72
			3XX Purchased Professional and Technical Services	374.00	237.50
			4XX Purchased Property Services	13,493.16	14,587.68
			5XX Other Purchased Services	115,818.26	92,854.42
			6XX Supplies and Materials	21,020.63	20,186.22
			7XX Property and Equipment Acquisition	50,706.38	2,219.16
			810 Dues and Fees	18.75	0.00
	<b>280 Special Education - Local and State</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	11,051.10	18,590.68
			2XX Personal Services - Employee Benefits	2,078.63	2,889.18
			5XX Other Purchased Services	2,430.96	1,746.85
			6XX Supplies and Materials	169.27	1,992.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>374,403.86</b>	<b>324,508.14</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance						237,064.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						346,388.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						324,508.14 (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	2,474.48	Less Last Year	17,587.29	(4b)		-15,112.81
						-15,112.81 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						243,832.65 (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	2023 Value	2024 Value
1110	District Tax Levy	8,412.06	71,121.83
1190	Penalties and Interest on Taxes	96.76	104.96
1510	Interest Earnings	3,691.49	6,000.01
4100	Federal Miscellaneous Grants - Direct from Feds	0.00	15,798.35
5200	Sale or Compensation for Loss of Assets	0.00	250.00
6100	Material Prior Period Revenue Adjustments	0.00	673.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>12,200.31</u>	<u>93,948.79</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	<u>65,130.89</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>65,130.89</u>	<u>0.00</u>

**Schedule Of Changes Worksheet Fund Code 11**

Beginning Fund Balance					176,019.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					93,948.79	(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	65,130.89	(4b)	-65,130.89	
					-65,130.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					204,837.71	(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		2023 Value	2024 Value
	1110 District Tax Levy		9,866.48	58,853.18
	1190 Penalties and Interest on Taxes		217.11	87.10
	1510 Interest Earnings		1,520.11	439.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>11,603.70</b>	<b>59,379.57</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2023 Value	2024 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	0.00	138.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	59,423.87	47,013.71
			2XX Personal Services - Employee Benefits	218.09	184.91
			5XX Other Purchased Services	37,971.50	20,074.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>97,613.46</b>	<b>67,410.88</b>

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						10,250.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,379.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,410.88 (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	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,219.38 (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	2023 Value	2024 Value
	1510 Interest Earnings	4,959.92	8,898.55
	2240 County Retirement Distribution	581,465.20	627,333.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>586,425.12</b>	<b>636,232.54</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	340,190.78	404,870.18
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	34,151.04	35,505.56
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	659.67	636.64
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	10,963.47	11,368.44
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	16,262.16	16,999.39
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	39,486.06	40,940.11
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	14,690.78	15,046.57
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	33,708.46	33,482.96
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	17,175.99	18,783.06
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	38,760.12	30,478.20
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	10,826.21	11,269.75
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	5,993.69	6,151.13
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	1,873.99	2,845.62
	<b>376 State - Transformational Learning Aid</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	1,337.71





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<b>Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>Fund Code 14</b>	
<b>PRC</b>	<b>Program</b>	<b>Function</b>	<b>Object</b>	<b>2023 Value</b>	<b>2024 Value</b>	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	22.10	130.06	
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	1,028.55	1,036.72	
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	734.39	803.66	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	4,266.15	4,568.38	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>570,793.61</u>	<u>636,254.14</u>	

<b>Schedule Of Changes Worksheet</b>					<b>Fund Code 14</b>	
Beginning Fund Balance					241,947.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					636,232.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					636,254.14	(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)					241,925.94	(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	2024 Value
<b>001</b>	<b>Aggregate Reim/Indirects</b>	
	1510 Interest Earnings	5,611.04
<b>008</b>	<b>Swan River School Field Trips</b>	
	1900 Other Revenue from Local Sources	1,801.78
<b>011</b>	<b>2019 Insurance Claim Payment</b>	
	5200 Sale or Compensation for Loss of Assets	312.50
<b>013</b>	<b>2022 Roof Hail Insurance Claim</b>	
	5200 Sale or Compensation for Loss of Assets	57,926.05
<b>014</b>	<b>NW MT Schools' Health Co Incentive</b>	
	1920 Contributions/Donations from Private Sources	650.00
<b>019</b>	<b>MT Healthcare Foundation Grant</b>	
	1920 Contributions/Donations from Private Sources	37,500.00
<b>020</b>	<b>Insurance Claim Title IX Investigation</b>	
	5200 Sale or Compensation for Loss of Assets	4,476.01
<b>021</b>	<b>Flathead Electric SRO Grant 2024</b>	
	1920 Contributions/Donations from Private Sources	21,250.00
<b>038</b>	<b>BUSINESS OFFICE PROFESSIONAL DEVELOPMENT</b>	
	1920 Contributions/Donations from Private Sources	3,799.00
<b>049</b>	<b>MS Band</b>	
	1920 Contributions/Donations from Private Sources	937.00
<b>063</b>	<b>VERIZON LEASE AGREEMENT FUNDS</b>	
	1920 Contributions/Donations from Private Sources	17,391.53
<b>075</b>	<b>CRRSA - State School Emergency Relief Fund II (ESSER II)</b>	
	7750 CRRSA - State School Emergency Relief Fund	5,929.00
<b>095</b>	<b>Medicaid Billing</b>	
	3355 Medicaid - Miscellaneous	12,178.90
<b>101</b>	<b>Healthy Cooking Class Fee</b>	
	1920 Contributions/Donations from Private Sources	500.00
<b>107</b>	<b>Little Hoopsters</b>	
	1920 Contributions/Donations from Private Sources	4,723.43
<b>110</b>	<b>8th Grade Class Trip</b>	
	1920 Contributions/Donations from Private Sources	3,350.00
<b>118</b>	<b>Outdoor Education</b>	
	1920 Contributions/Donations from Private Sources	1,965.00
<b>119</b>	<b>CloseUp/Washington DC</b>	
	1920 Contributions/Donations from Private Sources	4,278.50
<b>123</b>	<b>MAINTENANCE - RECYCLE PROJECT</b>	
	1920 Contributions/Donations from Private Sources	277.20



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<b>150 FLATHEAD LAKE LODGE LIBRARY DONATION</b>		
1920 Contributions/Donations from Private Sources		100.00
<b>153 MT DEQ Reimbursement</b>		
3290 State - Other State Grants		1,259.32
<b>157 LoGAN HEALTH ON-SITE CLINIC</b>		
1910 Rentals		23,951.20
<b>160 Innovative Education Program</b>		
1925 Innovative Education Payment		25,000.00
<b>250 Small Rural Schools Elem 23-24</b>		
4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)		28,056.00
<b>252 Small Rural Schools HS 23-24</b>		
4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)		24,913.00
<b>324 Title 1, Part A 2023-24</b>		
4200 Title I, Part A, Improving Basic Programs		193,563.60
4340 Title IV, Part B, 21st Century Community Learning Centers		12,500.00
<b>337 Misc Donations</b>		
1920 Contributions/Donations from Private Sources		237.28
<b>784 IDEA Part B, 2023-24</b>		
4560 IDEA, Part B, Special Education		134,193.00
4570 IDEA, Special Education Preschool		5,000.00
<b>785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSER III)</b>		
7850 ARP - State School Emergency Relief Fund		463,712.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u><u>1,097,342.79</u></u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>008</b>	<b>Swan River School Field Trips</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries		1,059.74
			2XX Personal Services - Employee Benefits		61.89
			5XX Other Purchased Services		17.00
			6XX Supplies and Materials		128.75
			<b>008 Subtotal</b>		<u>1,267.38</u>
<b>011</b>	<b>2019 Insurance Claim Payment</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			3XX Purchased Professional and Technical Services		312.50
			<b>011 Subtotal</b>		<u>312.50</u>
<b>013</b>	<b>2022 Roof Hail Insurance Claim</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition		227,360.24
			<b>013 Subtotal</b>		<u>227,360.24</u>



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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>017</b>	<b>EPA Electric Bus Grant 2023</b>				
	<b>410 Federal Miscellaneous Grants - Direct from Feds</b>				
		<b>27XX Student Transportation Services</b>			
			7XX Property and Equipment Acquisition		253,142.17
			<b>017 Subtotal</b>		253,142.17
<b>019</b>	<b>MT Healthcare Foundation Grant</b>				
	<b>8XX Community Services Programs</b>				
		<b>33XX Community Services</b>			
			1XX Personal Services - Salaries		8,638.00
			2XX Personal Services - Employee Benefits		1,651.39
			<b>019 Subtotal</b>		10,289.39
<b>020</b>	<b>Insurance Claim Title IX Investigation</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services		4,476.01
			<b>020 Subtotal</b>		4,476.01
<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		286.02
			<b>038 Subtotal</b>		286.02
<b>049</b>	<b>MS Band</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services		808.00
			<b>049 Subtotal</b>		808.00
<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		4,246.00
	<b>777 CRRSA - State School Emergency Relief Fund - Special Needs</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		1,682.26
			<b>075 Subtotal</b>		5,928.26
<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		718.15
		<b>27XX Student Transportation Services</b>			
			7XX Property and Equipment Acquisition		23,840.00
			<b>095 Subtotal</b>		24,558.15



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
101	Healthy Cooking Class Fee					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			500.00
				<b>101 Subtotal</b>		500.00
107	Little Hoopsters					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			6,258.62
				<b>107 Subtotal</b>		6,258.62
110	8th Grade Class Trip					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			3,350.00
				<b>110 Subtotal</b>		3,350.00
118	Outdoor Education					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			1,965.00
				<b>118 Subtotal</b>		1,965.00
119	CloseUp/Washington DC					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			3,470.00
				<b>119 Subtotal</b>		3,470.00
142	Medical Assistance Fund					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			223.60
				<b>142 Subtotal</b>		223.60
150	FLATHEAD LAKE LODGE LIBRARY DONATION					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			93.83
				<b>150 Subtotal</b>		93.83
153	MT DEQ Reimbursement					
	329 State - Miscellaneous Grants					
	27XX Student Transportation Services					
			4XX Purchased Property Services			1,259.32
				<b>153 Subtotal</b>		1,259.32



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2023 Value	2024 Value
157	LoGAN HEALTH ON-SITE CLINIC				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		181.08
		7XX	Property and Equipment Acquisition		3,385.00
	27XX	Student Transportation Services			
		7XX	Property and Equipment Acquisition		24,100.00
			<b>157 Subtotal</b>		<b>27,666.08</b>
250	Small Rural Schools Elem 23-24				
	420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		20,834.00
		2XX	Personal Services - Employee Benefits		7,222.00
			<b>250 Subtotal</b>		<b>28,056.00</b>
252	Small Rural Schools HS 23-24				
	420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		21,872.00
		2XX	Personal Services - Employee Benefits		3,041.00
			<b>252 Subtotal</b>		<b>24,913.00</b>
323	Title 1, Part A 2022-23				
	420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits		0.93
			<b>323 Subtotal</b>		<b>0.93</b>
324	Title 1, Part A 2023-24				
	420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		143,763.03
		2XX	Personal Services - Employee Benefits		44,381.97
		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		5,418.60
			<b>324 Subtotal</b>		<b>206,063.60</b>
784	IDEA Part B, 2023-24				
	456	IDEA, Part B, Special Education			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		107,571.43
		2XX	Personal Services - Employee Benefits		26,621.57
		5XX	Other Purchased Services		5,000.00
			<b>784 Subtotal</b>		<b>139,193.00</b>



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

PRC	Program	Function	Object	2023 Value	2024 Value	
785	<b>ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSER III)</b>					
	<b>785 ARP - State School Emergency Relief Fund - Basic</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries		10,548.24	
			2XX Personal Services - Employee Benefits		3,576.58	
	<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition		374,459.41	
	<b>787 ARP - State School Emergency Relief Fund - Learning Loss</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries		54,541.87	
			2XX Personal Services - Employee Benefits		14,802.68	
			6XX Supplies and Materials		3,112.31	
	<b>31XX Food Services</b>					
			1XX Personal Services - Salaries		1,075.88	
			2XX Personal Services - Employee Benefits		242.12	
	<b>785 Subtotal</b>					<u>462,359.09</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>						<u><u>1,433,800.19</u></u>

**Schedule Of Changes Worksheet Fund Code 15**

Beginning Fund Balance	671,064.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,097,342.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,433,800.19	(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)	334,606.71	(5)

**Project Reporter Summaries**

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	5,611.04	0.00	5,611.04
008 Swan River School Field Trips	1,801.78	1,267.38	534.40
011 2019 Insurance Claim Payment	312.50	312.50	0.00
013 2022 Roof Hail Insurance Claim	57,926.05	227,360.24	-169,434.19
014 NW MT Schools' Health Co Incentive	650.00	0.00	650.00
017 EPA Electric Bus Grant 2023	0.00	253,142.17	-253,142.17
019 MT Healthcare Foundation Grant	37,500.00	10,289.39	27,210.61
020 Insurance Claim Title IX Investigation	4,476.01	4,476.01	0.00



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
021 Flathead Electric SRO Grant 2024	21,250.00	0.00	21,250.00
038 BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	3,799.00	286.02	3,512.98
049 MS Band	937.00	808.00	129.00
063 VERIZON LEASE AGREEMENT FUNDS	17,391.53	0.00	17,391.53
075 CRRSA - State School Emergency Relief Fund II (ESSER II)	5,929.00	5,928.26	0.74
095 Medicaid Billing	12,178.90	24,558.15	-12,379.25
101 Healthy Cooking Class Fee	500.00	500.00	0.00
107 Little Hoopsters	4,723.43	6,258.62	-1,535.19
110 8th Grade Class Trip	3,350.00	3,350.00	0.00
118 Outdoor Education	1,965.00	1,965.00	0.00
119 CloseUp/Washington DC	4,278.50	3,470.00	808.50
123 MAINTENANCE - RECYCLE PROJECT	277.20	0.00	277.20
142 Medical Assistance Fund	0.00	223.60	-223.60
150 FLATHEAD LAKE LODGE LIBRARY DONATION	100.00	93.83	6.17
153 MT DEQ Reimbursement	1,259.32	1,259.32	0.00
157 LoGAN HEALTH ON-SITE CLINIC	23,951.20	27,666.08	-3,714.88
160 Innovative Education Program	25,000.00	0.00	25,000.00
250 Small Rural Schools Elem 23-24	28,056.00	28,056.00	0.00
252 Small Rural Schools HS 23-24	24,913.00	24,913.00	0.00
323 Title 1, Part A 2022-23	0.00	0.93	-0.93
324 Title 1, Part A 2023-24	206,063.60	206,063.60	0.00
337 Misc Donations	237.28	0.00	237.28
784 IDEA Part B, 2023-24	139,193.00	139,193.00	0.00
785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSER III)	463,712.45	462,359.09	1,353.36
<b>Total</b>	<b>1,097,342.79</b>	<b>1,433,800.19</b>	<b>-336,457.40</b>





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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	2023 Value	2024 Value
	1510 Interest Earnings	214.61	320.63
	1910 Rentals	300.00	300.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>514.61</u>	<u>620.63</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	1,864.80	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,864.80</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					8,472.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					620.63	(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)					9,093.51	(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	2023 Value	2024 Value
	1510 Interest Earnings	187.92	332.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>187.92</u>	<u>332.42</u>

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

PRC	Program	Function	Object	2023 Value	2024 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					8,782.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					332.42 (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)					9,115.20 (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	2023 Value	2024 Value
1110	District Tax Levy	149,608.90	149,016.32
1190	Penalties and Interest on Taxes	413.76	419.23
1510	Interest Earnings	7,588.06	16,068.86
1910	Rentals	250.00	0.00
3281	State - Technology Aid	3,730.39	3,705.10
5200	Sale or Compensation for Loss of Assets	7,959.12	3,450.02
6100	Material Prior Period Revenue Adjustments	382.77	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>169,933.00</b>	<b>172,659.53</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
		4XX	Purchased Property Services	1,469.89	0.00
		6XX	Supplies and Materials	52,024.77	9,659.00
		7XX	Property and Equipment Acquisition	12,490.00	37,552.75
<b>23XX Support Services - General Administration</b>					
		6XX	Supplies and Materials	0.00	50.00
<b>4XXX Facilities Acquisition and Construction Services</b>					
		7XX	Property and Equipment Acquisition	4,423.38	3,284.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>70,408.04</b>	<b>50,546.53</b>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					396,161.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					172,659.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,546.53	(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	5,936.00	Less Last Year	0.00	(4b)	5,936.00	
					5,936.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					524,210.57	(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		2023 Value	2024 Value
	1510 Interest Earnings		4,816.94	5,022.11
	3760 State - Transformational Learning Aid		69,731.00	0.00
	6100 Material Prior Period Revenue Adjustments		987.00	82.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>75,534.94</b>	<b>5,104.89</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	187.85	0.00
	376 State - Transformational Learning Aid				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	10,624.87
			2XX Personal Services - Employee Benefits	0.00	3,078.63
			3XX Purchased Professional and Technical Services	0.00	15,487.50
			5XX Other Purchased Services	87,890.43	73,841.05
			6XX Supplies and Materials	8,606.00	593.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>96,684.28</b>	<b>103,625.88</b>

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						170,116.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,104.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						103,625.88 (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	3,042.00	Less Last Year	4,482.58	(4b)	-1,440.58
						-1,440.58 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						70,154.51 (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	2023 Value	2024 Value
	1110 District Tax Levy	489,775.68	15,550.52
	1190 Penalties and Interest on Taxes	1,294.24	740.43
	1510 Interest Earnings	5,181.11	609.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>496,251.03</b>	<b>16,900.31</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>51XX General Obligation Bonds, Special Assessments and Interest</b>			
		830 Special Assessments		187.94	182.83
		840 Principal On Debt		480,000.00	0.00
		850 Interest on Debt		9,820.56	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>490,008.50</b>	<b>182.83</b>

### Schedule Of Changes Worksheet

**Fund Code 50**

Beginning Fund Balance	5,905.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,900.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	182.83	(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)	22,623.00	(5)



# Trustees' Financial Summary

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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	2023 Value	2024 Value
	1510 Interest Earnings	33.34	100.06
	5200 Sale or Compensation for Loss of Assets	72.00	1,137.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>105.34</u>	<u>1,237.56</u>

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

PRC	Program	Function	Object	2023 Value	2024 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 60**

Beginning Fund Balance					1,627.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,237.56 (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)					2,865.52 (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	2023 Value	2024 Value
1110	District Tax Levy	68,935.52	71,146.58
1190	Penalties and Interest on Taxes	186.01	196.63
1510	Interest Earnings	991.64	1,438.02
3283	State - School Major Maintenance Aid (SMMA)	12,423.05	12,960.00
6100	Material Prior Period Revenue Adjustments	6.60	1,428.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>82,542.82</b>	<b>87,169.98</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>26XX Operation and Maintenance of Plant Services</b>					
			4XX Purchased Property Services	49,902.61	30,648.44
			6XX Supplies and Materials	15,740.68	20,283.42
			7XX Property and Equipment Acquisition	0.00	10,472.15
<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	0.00	7,738.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>65,643.29</b>	<b>69,143.00</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	76,457.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87,169.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69,143.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	2,907.85	
Less Last Year	14,161.59	(4b)
	-11,253.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	83,230.96	(5)



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

### 82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		28,781.10	66,370.37
	5300 Operating Transfers from Other Funds		289,129.00	104,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives		178,304.00	207,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>496,214.10</b>	<b>377,370.37</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	110,575.00
			2XX Personal Services - Employee Benefits	0.00	1,287.06
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	49,093.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>160,955.06</b>

Schedule Of Changes Worksheet						Fund Code 82
Beginning Fund Balance						1,793,361.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						377,370.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						160,955.06 (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)						2,009,776.59 (5)





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

### 84 - Student Extracurricular Activities Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84**

PRC	Revenue	2023 Value	2024 Value
	1XXX Revenues from Student Activities	28,160.00	40,920.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>28,160.00</u>	<u>40,920.31</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	26,509.74	34,369.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>26,509.74</u>	<u>34,369.36</u>

**Schedule Of Changes Worksheet**

Fund Code 84

Beginning Fund Balance	53,515.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,920.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,369.36	(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)	60,066.27	(5)



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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2023 Value</b>	<b>2024 Value</b>
XX	280 1XXX 112	Certified Teacher Staff Salaries	54,357.95	49,636.60
XX	456 1XXX 112	Certified Teacher Staff Salaries	86,781.26	107,571.43
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,135,041.99	2,268,853.08
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	60,353.51	20,333.60
XX	XXX 26XX 41X	Energy Utility Services	62,487.85	59,935.28
XX	XXX 4XXX 725	Major Construction Services	465,549.32	739,364.31
XX	XXX XXXX 455	Technology Repairs and Rental	1,934.89	565.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	43,075.50	25,212.26
XX	XXX XXXX 682	Technology Supplies	1,365.00	488.00
XX	XXX XXXX 735	Technology Equipment and Software	74,943.00	37,552.75
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	98,694.40
b. Related Services Block Grant Entitlement	32,896.00
c. Total Entitlements Subject to Reversion	131,590.40

### 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)]	175,015.23
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	431,190.85
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 FY2026 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	148,441.93	47,013.71	0.00	0.00	0.00
280	1XXX	2XX	22,216.31	184.91	0.00	0.00	0.00
280	1XXX	3XX	1,378.02	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	487.16	20,074.26	0.00	0.00	0.00
280	1XXX	6XX	4,746.68	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	70,169.91	0.00	0.00	0.00	0.00
280	21XX	2XX	7,454.27	0.00	0.00	0.00	0.00
280	21XX	3XX	65,788.24	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	35,821.37	0.00	0.00	0.00	0.00
280	24XX	2XX	7,414.08	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			363,917.97	67,272.88	0.00	0.00	0.00

431,190.85

*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 FY24 in TEAMS.*



# Trustees' Financial Summary

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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	8,258,313.03	19,233.00	992,366.05	0.00	9,269,912.08
Machinery and Equipment	1,504,585.87	117,241.55	395,286.71	114,592.48	1,902,521.65
Construction in Progress	221,486.22	-11,313.55	476,567.23	646,739.90	40,000.00
Totals at Historical Cost	10,008,742.62	125,161.00	1,864,219.99	761,332.38	11,236,791.23
<b>Depreciation</b>					
Improvement Accum	7,085.75	0.00	513.75	0.00	7,599.50
Building Accum	3,988,523.48	660.53	201,985.64	0.00	4,191,169.65
Machinery and Equipment Accum	993,220.24	12,128.89	109,217.34	107,152.00	1,007,414.47
Total Accumulated Depreciation	4,988,829.47	12,789.42	311,716.73	107,152.00	5,206,183.62
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	5,019,913.15	112,371.58	1,552,503.26	654,180.38	6,030,607.61

\* 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.

<b>Depreciation by Function for FY2024</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	435.43	0.00	0.00
Operations and Maintenance (26XX)	3,027.68	0.00	0.00
Transportation (27XX)	2,128.50	0.00	0.00
Total Depreciation for FY2024	5,591.61	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2023	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2024) [a+b-c-d]	(f) Current Portion Due FY2025	(g) Long-Term Portion Due FY2026
<b>Governmental Activities *</b>							
Compensated Absences	276,906.00	31,294.00	0.00	0.00	308,200.00	0.00	308,200.00
Other Post Employment Benefits	933,420.00	0.00	0.00	45,660.00	887,760.00	0.00	887,760.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,210,326.00	31,294.00	0.00	45,660.00	1,195,960.00	0.00	1,195,960.00

\* 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 FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	835,077.00	0.00	91,030.00	744,047.00
Net Pension - TRS	4,397,410.00	61,047.00	0.00	4,458,457.00