



Trustees' Financial Summary

FY2023-24

Submit ID:

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
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(Signature)

(Date)

Chair, Board of Trustees:	Paul Sandry
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(Signature)

(Date)

County Superintendent	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	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
007	Insurance Claim Payment	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		
021	Flathead Electric SRO Grant 2024	LOCAL		
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	LOCAL		
040	SMALL BUSINESS CLASS	LOCAL		
046	HIGH SCHOOL WOODS CLASS FEES	LOCAL		
054	Booster Club Project Donation	LOCAL		
062	E-Rate Funds	LOCAL		
063	VERIZON LEASE AGREEMENT FUNDS	LOCAL		
098	Swimming	LOCAL		
099	Wrestling	LOCAL		
100	Soccer	LOCAL		
102	HS AUTO SHOP	LOCAL		
104	Cross Country	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
116	Misc Donations HS	LOCAL		
117	Health Occupations Education	STATE		
120	Welding Class Fee	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
121	Music Donation	LOCAL		
123	Maintenance - Recycle Project	LOCAL		
124	Glacier Bank Scholarship Funds	LOCAL		
126	HS Baseball	LOCAL		
127	Bodenhamer Donations	LOCAL		
129	HS Culinary Fees	LOCAL		
131	School Garden	LOCAL		
132	Bradley Nelson Golf Scholarship	LOCAL		
134	HS Science Lab Fees	LOCAL		
136	Spirit Fund	LOCAL		
149	PEPSI SCHOLARSHIP FUNDS	LOCAL		
150	Flathead Lake Lodge Donations	LOCAL		
153	MT DEQ Reimbursement	LOCAL		
157	Logan Health On-Site Clinic	LOCAL		
160	Innovative Education Program	LOCAL		
474	Pre-Employment Transition Services	LOCAL		
756	IDEA PART B ARP	FEDERAL	0150330702022	84.027X
784	IDEA Part B, 2023-24	FEDERAL		
785	ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSERIII)	FEDERAL		84.425U
823	CARI Perkins, 22-23	FEDERAL		
824	Carl Perkins, 23-24	FEDERAL	1503318114BG	84.048A



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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)	530,070.90	227,534.24	227,797.20	202,096.14
02	Taxes Receivable - Real and Personal (120-149)	48,812.30	9,052.86	994.70	
03	Taxes Receivable - Protested (150-159)	2,356.98	541.62	33.50	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	24,258.41	4,503.46	508.15	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	605,498.59	241,632.18	229,333.55	202,096.14
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)	42,446.04	9,143.15		8,201.08
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	42,446.04	9,143.15		8,201.08
DEFERRED INFLOWS					
36	Deferred Inflows (680)	51,169.28	9,594.48	1,028.20	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	174,983.69	2,474.47		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	336,899.58	220,420.08	228,305.35	193,895.06
52	TOTAL FUND BALANCE/EQUITY	511,883.27	222,894.55	228,305.35	193,895.06
53	TOTAL LIABILITIES AND FUND BALANCE	605,498.59	241,632.18	229,333.55	202,096.14



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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)	(1,496.02)	163,611.23	353,342.25	16,242.81
02	Taxes Receivable - Real and Personal (120-149)	739.17			0.34
03	Taxes Receivable - Protested (150-159)	32.52			14.98
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	349.09		20,196.69	
06	Other Current Assets (190-210)			141,942.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(375.24)	163,611.23	515,480.94	16,258.13
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)		9,509.23	2,999.10	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		9,509.23	2,999.10	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	771.69		141,942.00	15.32
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(1,146.93)	154,102.00	370,539.84	16,242.81
52	TOTAL FUND BALANCE/EQUITY	(1,146.93)	154,102.00	370,539.84	16,242.81
53	TOTAL LIABILITIES AND FUND BALANCE	(375.24)	163,611.23	515,480.94	16,258.13



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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)	59,205.91		8,650.43	7,370.51
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)	3,337.58			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	62,543.49		8,650.43	7,370.51
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)	4,720.77			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	4,720.77			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	57,822.72		8,650.43	7,370.51
52	TOTAL FUND BALANCE/EQUITY	57,822.72		8,650.43	7,370.51
53	TOTAL LIABILITIES AND FUND BALANCE	62,543.49		8,650.43	7,370.51



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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)	482,879.42	104,536.48		(10,763.63)
02	Taxes Receivable - Real and Personal (120-149)	3,450.75			34,418.06
03	Taxes Receivable - Protested (150-159)	169.24			2,007.88
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,720.65			17,154.79
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	488,220.06	104,536.48		42,817.10
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)	3,619.99			36,425.94
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	4,781.00	674.07		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	479,819.07	103,862.41		6,391.16
52	TOTAL FUND BALANCE/EQUITY	484,600.07	104,536.48		6,391.16
53	TOTAL LIABILITIES AND FUND BALANCE	488,220.06	104,536.48		42,817.10



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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)	3,518.75	82,767.47		
02	Taxes Receivable - Real and Personal (120-149)		1,581.47		
03	Taxes Receivable - Protested (150-159)		82.29		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		787.09		
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	3,518.75	85,218.32		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,663.76		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		11,887.39		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,518.75	71,667.17		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,518.75	83,554.56		
53	TOTAL LIABILITIES AND FUND BALANCE	3,518.75	85,218.32		



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Balance Sheet

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



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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		209,281.19	
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		209,281.19	
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		209,281.19	
52	TOTAL FUND BALANCE/EQUITY	1.20		209,281.19	
53	TOTAL LIABILITIES AND FUND BALANCE	1.20		209,281.19	



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Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	164,179.30	62,657.15		
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	164,179.30	62,657.15		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	54,748.60	62,657.15		
25	Other Current Liabilities (621-679)	109,430.70			
35	TOTAL LIABILITIES	164,179.30	62,657.15		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	164,179.30	62,657.15		



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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		2023 Value	2024 Value
1110	District Tax Levy		1,338,231.47	1,406,734.23
1190	Penalties and Interest on Taxes		3,861.51	4,047.06
1510	Interest Earnings		11,934.52	20,987.46
1900	Other Revenue from Local Sources		6,340.77	1,682.49
3110	Direct State Aid		1,333,523.70	1,400,707.13
3111	Quality Educator		101,764.32	106,730.38
3112	At Risk Student		5,553.36	5,825.50
3113	Indian Education For All		8,171.28	8,607.60
3114	American Indian Achievement Gap		916.00	1,880.00
3115	State Special Education Allowable Cost Payment to Districts		71,354.79	74,019.60
3116	Data For Achievement		7,823.79	8,240.40
3120	State - Guaranteed Tax Base Aid		326,806.48	293,707.20
5200	Sale or Compensation for Loss of Assets		10.00	0.00
6100	Material Prior Period Revenue Adjustments		4,160.89	5,422.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,220,452.88	3,338,592.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
		1XX	Personal Services - Salaries	944,908.63	1,098,711.63
		2XX	Personal Services - Employee Benefits	109,734.00	115,078.40
		3XX	Purchased Professional and Technical Services	417.50	168.75
		4XX	Purchased Property Services	9,330.17	13,805.18
		5XX	Other Purchased Services	15,877.69	8,856.52
		6XX	Supplies and Materials	99,097.97	103,304.49
		7XX	Property and Equipment Acquisition	18,921.57	0.00
		810	Dues and Fees	2,743.00	4,308.00
		21XX Support Services - Students			
		1XX	Personal Services - Salaries	70,058.13	74,101.28
		2XX	Personal Services - Employee Benefits	7,116.30	7,174.28
		3XX	Purchased Professional and Technical Services	246.05	0.00
		6XX	Supplies and Materials	1,992.27	331.71
		810	Dues and Fees	43.57	130.00
		8XX	Other Expenditures	27,361.13	0.00
		221X Improvement of Instruction Services			
		1XX	Personal Services - Salaries	3,842.50	3,716.13
		2XX	Personal Services - Employee Benefits	914.81	861.63



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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
			5XX Other Purchased Services	5,510.54	2,904.81
			810 Dues and Fees	0.00	495.00
		222X	Educational Media Services		
			1XX Personal Services - Salaries	71,767.44	72,723.81
			2XX Personal Services - Employee Benefits	7,545.66	7,611.45
			6XX Supplies and Materials	8,200.81	8,025.49
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	69,519.08	72,559.80
			2XX Personal Services - Employee Benefits	12,455.93	11,672.50
			3XX Purchased Professional and Technical Services	5,501.12	3,966.32
			4XX Purchased Property Services	1,287.15	798.00
			5XX Other Purchased Services	3,998.51	2,478.36
			6XX Supplies and Materials	2,971.76	2,522.03
			810 Dues and Fees	4,158.83	3,471.35
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	132,568.72	138,048.02
			2XX Personal Services - Employee Benefits	21,815.02	21,500.80
			5XX Other Purchased Services	8,088.33	6,817.36
			6XX Supplies and Materials	6,135.10	5,478.76
			810 Dues and Fees	535.00	510.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	69,561.03	70,600.21
			2XX Personal Services - Employee Benefits	3,772.61	3,791.42
			3XX Purchased Professional and Technical Services	17,175.23	20,819.74
			5XX Other Purchased Services	2,368.97	2,420.76
			6XX Supplies and Materials	397.41	824.47
			810 Dues and Fees	92.80	100.26
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	59,960.14	62,370.51
			2XX Personal Services - Employee Benefits	12,055.96	12,259.40
			3XX Purchased Professional and Technical Services	140,478.46	129,678.26
			4XX Purchased Property Services	104,560.08	143,187.64
			5XX Other Purchased Services	28,296.71	24,644.84
			6XX Supplies and Materials	22,156.70	24,906.28
			7XX Property and Equipment Acquisition	15,194.80	0.00
			810 Dues and Fees	36.75	24.50
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	861.05	2,951.25
			2XX Personal Services - Employee Benefits	50.23	172.17
			5XX Other Purchased Services	1,728.16	1,810.74
			6XX Supplies and Materials	502.78	1,214.89



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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	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	140,838.78	126,309.21	
	280		Special Education - Local and State			
		1XXX	Instruction			
			1XX Personal Services - Salaries	95,839.97	79,000.60	
			2XX Personal Services - Employee Benefits	7,675.99	7,215.32	
			3XX Purchased Professional and Technical Services	0.00	697.63	
			5XX Other Purchased Services	295.00	115.24	
			6XX Supplies and Materials	3,312.12	1,458.01	
			810 Dues and Fees	43.75	0.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	1,378.45	1,432.05	
			2XX Personal Services - Employee Benefits	150.68	152.16	
			3XX Purchased Professional and Technical Services	42,382.98	34,640.43	
			6XX Supplies and Materials	36.70	0.00	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	14,979.30	15,352.04	
			2XX Personal Services - Employee Benefits	3,128.20	3,177.47	
			5XX Other Purchased Services	70.00	0.00	
			810 Dues and Fees	35.76	367.50	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	0.00	184.73	
			2XX Personal Services - Employee Benefits	0.00	10.78	
	365		Indian Education for All			
		1XXX	Instruction			
			6XX Supplies and Materials	5,917.42	3,366.76	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	830.41	2,132.10	
			2XX Personal Services - Employee Benefits	37.86	292.53	
	390		State Career & Technical Education Entitlement - Undistributed			
		1XXX	Instruction			
			1XX Personal Services - Salaries	221,319.43	206,131.89	
			2XX Personal Services - Employee Benefits	20,920.03	21,549.22	
			4XX Purchased Property Services	505.18	252.74	
	710		School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	5,211.61	5,863.24	
			2XX Personal Services - Employee Benefits	209.02	283.87	
			5XX Other Purchased Services	992.85	1,032.78	
			6XX Supplies and Materials	2,837.59	3,670.43	
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	22,815.86	21,372.27	



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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	
			2XX Personal Services - Employee Benefits	100.65	95.78	
			5XX Other Purchased Services	15,361.10	7,708.75	
			6XX Supplies and Materials	76.50	48.00	
			810 Dues and Fees	2,691.00	2,645.00	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	21,117.68	19,746.81	
			2XX Personal Services - Employee Benefits	1,075.56	977.59	
			4XX Purchased Property Services	0.00	16,474.94	
			5XX Other Purchased Services	2,744.72	1,778.91	
			6XX Supplies and Materials	11,871.47	19,888.80	
			7XX Property and Equipment Acquisition	0.00	9,869.00	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	139,414.90	145,898.05	
			2XX Personal Services - Employee Benefits	7,779.04	7,977.27	
			4XX Purchased Property Services	2,823.49	6,372.08	
			5XX Other Purchased Services	45,305.71	29,452.79	
			6XX Supplies and Materials	23,592.54	21,446.84	
			810 Dues and Fees	6,006.00	7,207.75	
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	178,304.00	207,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,203,943.46</u>	<u>3,334,558.56</u>	

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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		256,594.08	261,031.27
	1190 Penalties and Interest on Taxes		738.28	738.21
	1510 Interest Earnings		3,691.38	6,610.49
	1910 Rentals		0.00	112.50
	2220 County On-Schedule Transportation Reimbursement		27,978.46	26,492.91
	3210 State - On-Schedule Transportation Reimbursement		27,332.55	26,492.89
	5200 Sale or Compensation for Loss of Assets		21,374.50	0.00
	6100 Material Prior Period Revenue Adjustments		152.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>337,862.07</u>	<u>321,478.27</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10		
PRC	Program	Function	Object	2023 Value	2024 Value	
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
			1XX Personal Services - Salaries	4,605.33	4,812.59	
			2XX Personal Services - Employee Benefits	836.96	850.64	
	24XX Support Services - School Administration					
			1XX Personal Services - Salaries	10,386.93	10,624.68	
			2XX Personal Services - Employee Benefits	1,537.23	1,561.76	
	25XX Support Services - Business					
			1XX Personal Services - Salaries	5,939.11	5,992.35	
			2XX Personal Services - Employee Benefits	54.16	54.22	
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	101,348.98	112,897.04	
			2XX Personal Services - Employee Benefits	18,628.48	17,948.55	
			3XX Purchased Professional and Technical Services	374.00	237.50	
			4XX Purchased Property Services	12,207.55	14,437.55	
			5XX Other Purchased Services	115,785.59	92,854.32	
			6XX Supplies and Materials	20,409.76	19,845.32	
			7XX Property and Equipment Acquisition	50,537.48	2,103.49	
			810 Dues and Fees	18.75	0.00	
	280 Special Education - Local and State					
	27XX Student Transportation Services					
			6XX Supplies and Materials	169.27	295.67	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>342,839.58</u>	<u>284,515.68</u>	



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						200,871.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						321,478.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						284,515.68 (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	2,474.47	Less Last Year	17,414.02	(4b)		-14,939.55
						-14,939.55 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						222,894.55 (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	45,380.84	29,038.30
1190	Penalties and Interest on Taxes	214.00	108.23
1510	Interest Earnings	3,333.64	7,060.51
4100	Federal Miscellaneous Grants - Direct from Feds	0.00	15,798.34
5200	Sale or Compensation for Loss of Assets	170,000.00	250.00
6100	Material Prior Period Revenue Adjustments	0.00	201.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		218,928.48	52,456.74

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	177,130.88	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				177,130.88	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	324,229.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,456.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	148,380.88	(4b)
	-148,380.88	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	228,305.35	(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	2023 Value	2024 Value
1510	Interest Earnings	4,193.12	7,101.00
1621	Lunch Sales	181,965.80	151,377.68
1630	Catering Sales	2,074.74	0.00
1900	Other Revenue from Local Sources	2,780.00	2,244.75
1920	Contributions/Donations from Private Sources	205.73	1,392.02
4550	Federal School Nutrition Reimbursement	201,952.92	215,143.10
5200	Sale or Compensation for Loss of Assets	100.00	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		393,272.31	377,558.55

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

PRC	Program	Function	Object	2023 Value	2024 Value
910 Food Services					
25XX Support Services - Business					
			1XX Personal Services - Salaries	4,751.30	4,793.85
			2XX Personal Services - Employee Benefits	43.40	43.51
31XX Food Services					
			1XX Personal Services - Salaries	148,191.64	164,609.74
			2XX Personal Services - Employee Benefits	26,500.93	27,669.13
			4XX Purchased Property Services	1,663.41	6,094.43
			5XX Other Purchased Services	477.67	1,451.91
			6XX Supplies and Materials	193,441.95	192,762.17
			7XX Property and Equipment Acquisition	15,565.00	9,655.00
			810 Dues and Fees	230.00	0.00
006 Supply Chain Assistance Funds					
910 Food Services					
31XX Food Services					
			6XX Supplies and Materials	0.00	4,324.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				390,865.30	411,404.35



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						227,740.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						377,558.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						411,404.35 (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)						193,895.06 (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		395.52	20,820.40
	1190 Penalties and Interest on Taxes		17.39	23.30
	1510 Interest Earnings		77.81	33.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			490.72	20,877.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	1,436.64
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,552.97	21,350.76
			2XX Personal Services - Employee Benefits	27.34	110.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,580.31	22,898.16

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						873.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,877.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,898.16	(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)						-1,146.93	(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	2,381.65	4,665.45
	2240 County Retirement Distribution	408,089.94	413,926.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		410,471.59	418,592.27

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	178,809.23	192,702.33
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	11,798.13	12,666.33
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	659.67	633.16
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	11,400.26	11,461.42
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	12,585.81	13,155.93
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	24,194.00	25,023.82
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	11,948.75	12,239.07
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	9,903.12	10,202.45
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	16,481.06	17,758.21
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17,621.28	18,177.26
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	220.92	229.95
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,568.89	2,636.15
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	30.73
	365 Indian Education for All				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	134.99	353.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14		
PRC	Program	Function	Object		2023 Value	2024 Value	
	390 State Career & Technical Education Entitlement - Undistributed						
	1XXX Instruction						
			2XX Personal Services - Employee Benefits		37,258.43	34,961.71	
	710 School Sponsored Extracurricular Activities						
	27XX Student Transportation Services						
			2XX Personal Services - Employee Benefits		758.21	784.81	
	34XX Extracurricular - Activities						
			2XX Personal Services - Employee Benefits		3,756.76	3,705.93	
	720 School Sponsored Athletics						
	27XX Student Transportation Services						
			2XX Personal Services - Employee Benefits		4,310.43	5,147.81	
	35XX Extracurricular - Athletics						
			2XX Personal Services - Employee Benefits		19,237.04	19,293.73	
	910 Food Services						
	25XX Support Services - Business						
			2XX Personal Services - Employee Benefits		780.43	791.32	
	31XX Food Services						
			2XX Personal Services - Employee Benefits		23,706.23	27,188.41	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>388,133.64</u>	<u>409,144.03</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					144,653.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					418,592.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					409,144.03	(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)					154,102.00	(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
001	Agg of Reidm/indirect	
	1510 Interest Earnings	11,531.54
007	Insurance Claim Payment	
	5200 Sale or Compensation for Loss of Assets	500.00
012	Native Plant Project	
	1920 Contributions/Donations from Private Sources	500.00
014	NW MT Schools' Health Co Incentive	
	1920 Contributions/Donations from Private Sources	350.00
015	ARt Donations	
	1920 Contributions/Donations from Private Sources	1,000.00
016	Tournament Meal Donations	
	1920 Contributions/Donations from Private Sources	10,539.00
021	Flathead Electric SRO Grant 2024	
	1920 Contributions/Donations from Private Sources	21,250.00
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	
	1920 Contributions/Donations from Private Sources	2,045.63
040	SMALL BUSINESS CLASS	
	1920 Contributions/Donations from Private Sources	32,224.57
046	HIGH SCHOOL WOODS CLASS FEES	
	1920 Contributions/Donations from Private Sources	1,394.95
054	Booster Club Project Donation	
	1920 Contributions/Donations from Private Sources	15,223.50
063	VERIZON LEASE AGREEMENT FUNDS	
	1920 Contributions/Donations from Private Sources	9,364.67
098	Swimming	
	1920 Contributions/Donations from Private Sources	2,659.11
099	Wrestling	
	1920 Contributions/Donations from Private Sources	12,521.19
100	Soccer	
	1920 Contributions/Donations from Private Sources	15,706.47
102	HS AUTO SHOP	
	1920 Contributions/Donations from Private Sources	1,256.60
	5200 Sale or Compensation for Loss of Assets	5,146.40
104	Cross Country	
	1920 Contributions/Donations from Private Sources	8,215.80
109	Activity Bus	
	1920 Contributions/Donations from Private Sources	6,934.70
111	Golf	
	1920 Contributions/Donations from Private Sources	20,860.33



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112 Vo Ed Business/Marketing		
3900 State - Career & Technical Education		2,590.00
113 Vo Ed Family & Consumer Science		
3900 State - Career & Technical Education		2,564.00
115 Vo Ed Tech Ed/Industrial Arts		
3900 State - Career & Technical Education		2,825.00
117 Health Occupations Education		
1920 Contributions/Donations from Private Sources		127.84
120 Welding Class Fee		
1920 Contributions/Donations from Private Sources		3,125.22
121 Music Donation		
1920 Contributions/Donations from Private Sources		1,265.00
123 Maintenance - Recycle Project		
5200 Sale or Compensation for Loss of Assets		18.80
124 Glacier Bank Scholarship Funds		
1920 Contributions/Donations from Private Sources		1,000.00
126 HS Baseball		
1920 Contributions/Donations from Private Sources		52,699.76
127 Bodenhamer Donations		
1920 Contributions/Donations from Private Sources		6,899.87
129 HS Culinary Fees		
1920 Contributions/Donations from Private Sources		1,488.14
131 School Garden		
1920 Contributions/Donations from Private Sources		1,900.00
132 Bradley Nelson Golf Scholarship		
1920 Contributions/Donations from Private Sources		1,000.00
134 HS Science Lab Fees		
1920 Contributions/Donations from Private Sources		690.22
136 Spirit Fund		
1920 Contributions/Donations from Private Sources		880.00
149 PEPSI SCHOLARSHIP FUNDS		
1920 Contributions/Donations from Private Sources		500.00
150 Flathead Lake Lodge Donations		
1920 Contributions/Donations from Private Sources		500.00
153 MT DEQ Reimbursement		
3290 State - Other State Grants		492.32
157 Logan Health On-Site Clinic		
1910 Rentals		7,911.20
160 Innovative Education Program		
1925 Innovative Education Payment		5,000.00
474 Pre-Employment Transition Services		
4740 Pre-Employment Transition Services (DPHHS)		2,700.00
784 IDEA Part B, 2023-24		
4560 IDEA, Part B, Special Education		74,595.00



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785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSERIII)	
7850 ARP - State School Emergency Relief Fund	97,140.48
824 Carl Perkins, 23-24	
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	19,668.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	466,805.31

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

PRC	Program	Function	Object	2023 Value	2024 Value
007	Insurance Claim Payment				
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
	4XX Purchased Property Services				500.00
			007 Subtotal		500.00
012	Native Plant Project				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
	6XX Supplies and Materials				667.20
			012 Subtotal		667.20
015	Art Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
	6XX Supplies and Materials				934.20
			015 Subtotal		934.20
016	Tournament Meal Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
	5XX Other Purchased Services				4,456.28
			016 Subtotal		4,456.28
017	EPA Electris Bus Grant 2023				
	410 Federal Miscellaneous Grants - Direct from Feds				
	27XX Student Transportation Services				
	7XX Property and Equipment Acquisition				136,307.33
			017 Subtotal		136,307.33
018	Logan Health Foundation Scholarship				
	820 Civic Services				
	33XX Community Services				
	8XX Other Expenditures				4,000.00
			018 Subtotal		4,000.00
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
	6XX Supplies and Materials				153.99
			038 Subtotal		153.99



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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
040	SMALL BUSINESS CLASS				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX	Supplies and Materials	27,834.24
			040 Subtotal		27,834.24
046	HIGH SCHOOL WOODS CLASS FEES				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX	Supplies and Materials	1,036.72
			046 Subtotal		1,036.72
054	Booster Club Project Donation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			7XX	Property and Equipment Acquisition	15,223.50
			054 Subtotal		15,223.50
062	E-Rate Funds				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX	Supplies and Materials	8,876.64
			062 Subtotal		8,876.64
063	VERIZON LEASE AGREEMENT FUNDS				
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX	Property and Equipment Acquisition	1,150.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX	Property and Equipment Acquisition	11,866.73
			063 Subtotal		13,016.73
098	Swimming				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX	Personal Services - Salaries	625.00
			2XX	Personal Services - Employee Benefits	2.80
			5XX	Other Purchased Services	1,056.90
			6XX	Supplies and Materials	983.29
			098 Subtotal		2,667.99
099	Wrestling				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX	Personal Services - Salaries	5,609.36
			2XX	Personal Services - Employee Benefits	293.28
			3XX	Purchased Professional and Technical Services	605.80



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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
			5XX Other Purchased Services		10,986.50
			6XX Supplies and Materials		6,495.01
			810 Dues and Fees		1,850.00
			099 Subtotal		<u>25,839.95</u>
100	Soccer				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries		1,839.61
			2XX Personal Services - Employee Benefits		99.20
			3XX Purchased Professional and Technical Services		3,046.46
			5XX Other Purchased Services		5,169.68
			6XX Supplies and Materials		3,758.34
			7XX Property and Equipment Acquisition		7,588.31
			810 Dues and Fees		475.00
			100 Subtotal		<u>21,976.60</u>
102	HS AUTO SHOP				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		6,519.75
			810 Dues and Fees		1.03
			102 Subtotal		<u>6,520.78</u>
104	Cross Country				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries		1,285.00
			2XX Personal Services - Employee Benefits		18.42
			6XX Supplies and Materials		2,779.92
			810 Dues and Fees		1,166.48
			104 Subtotal		<u>5,249.82</u>
109	Activity Bus				
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			4XX Purchased Property Services		1,231.91
			5XX Other Purchased Services		3,077.95
			6XX Supplies and Materials		13,582.23
			109 Subtotal		<u>17,892.09</u>
111	Golf				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries		1,081.13



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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
			2XX Personal Services - Employee Benefits		23.05
			5XX Other Purchased Services		1,988.17
			6XX Supplies and Materials		1,502.00
			810 Dues and Fees		1,592.60
			111 Subtotal		6,186.95
112	Vo Ed Business/Marketing				
	392 State Career & Technical Education Entitlement - Business				
		1XXX Instruction			
			6XX Supplies and Materials		359.95
			112 Subtotal		359.95
113	Vo Ed Family & Consumer Science				
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			6XX Supplies and Materials		1,645.39
			113 Subtotal		1,645.39
115	Vo Ed Tech Ed/Industrial Arts				
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			4XX Purchased Property Services		72.97
			6XX Supplies and Materials		3,038.33
			115 Subtotal		3,111.30
117	Health Occupations Education				
	393 State Career & Technical Education Entitlement - Health Occupations				
		1XXX Instruction			
			6XX Supplies and Materials		1,099.85
			117 Subtotal		1,099.85
120	Welding Class Fee				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		4,213.43
			120 Subtotal		4,213.43
121	Music Donation				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		300.00
			6XX Supplies and Materials		110.90
			7XX Property and Equipment Acquisition		7,000.00
			121 Subtotal		7,410.90



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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
124	Glacier Bank Scholarship Funds					
	820	Civic Services				
		33XX	Community Services			
			8XX	Other Expenditures		1,000.00
				124 Subtotal		<u>1,000.00</u>
126	HS Baseball					
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries		1,271.79
			2XX	Personal Services - Employee Benefits		73.85
			3XX	Purchased Professional and Technical Services		2,421.49
			5XX	Other Purchased Services		183.80
			6XX	Supplies and Materials		15,689.19
				126 Subtotal		<u>19,640.12</u>
127	Bodenhamer Donations					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services		4,468.80
			6XX	Supplies and Materials		1,306.53
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries		1,752.47
			2XX	Personal Services - Employee Benefits		84.47
				127 Subtotal		<u>7,612.27</u>
129	HS Culinary Fees					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,488.14
				129 Subtotal		<u>1,488.14</u>
131	School Garden					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,176.68
				131 Subtotal		<u>1,176.68</u>
132	Bradley Nelson Golf Scholarship					
	820	Civic Services				
		33XX	Community Services			
			8XX	Other Expenditures		1,000.00
				132 Subtotal		<u>1,000.00</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
134	HS Science Lab Fees				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		349.11
			134 Subtotal		349.11
136	Spirit Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			6XX Supplies and Materials		437.52
			136 Subtotal		437.52
150	Flathead Lake Lodge Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		493.47
			150 Subtotal		493.47
153	MT DEQ Reimbursement				
	329 State - Miscellaneous Grants				
	27XX Student Transportation Services				
			4XX Purchased Property Services		492.32
			153 Subtotal		492.32
157	Logan Health On-Site Clinic				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		97.50
			7XX Property and Equipment Acquisition		2,942.00
	27XX Student Transportation Services				
			7XX Property and Equipment Acquisition		6,060.00
			157 Subtotal		9,099.50
784	IDEA Part B, 2023-24				
	456 IDEA, Part B, Special Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		59,813.70
			2XX Personal Services - Employee Benefits		14,781.30
			784 Subtotal		74,595.00
785	ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSERIII)				
	785 ARP - State School Emergency Relief Fund - Basic				
	1XXX Instruction				
			1XX Personal Services - Salaries		48,468.36
			2XX Personal Services - Employee Benefits		15,608.80
			6XX Supplies and Materials		1,749.00
			7XX Property and Equipment Acquisition		16,644.00



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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
	787	ARP - State School Emergency Relief Fund - Learning Loss			
		1XXX	Instruction		
			1XX Personal Services - Salaries		14,904.79
			2XX Personal Services - Employee Benefits		2,558.38
			3XX Purchased Professional and Technical Services		749.42
			6XX Supplies and Materials		2,030.78
			785 Subtotal		<u>102,713.53</u>
824	Carl Perkins, 23-24				
	451	Carl Perkins (Federal Career & Technical Education) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		19,668.00
			824 Subtotal		<u>19,668.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>556,947.49</u>

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	460,682.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	466,805.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	556,947.49	(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)	370,539.84	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	11,531.54	0.00	11,531.54
007 Insurance Claim Payment	500.00	500.00	0.00
012 Native Plant Project	500.00	667.20	-167.20
014 NW MT Schools' Health Co Incentive	350.00	0.00	350.00
015 ARt Donations	1,000.00	934.20	65.80
016 Tournament Meal Donations	10,539.00	4,456.28	6,082.72
017 EPA Electris Bus Grant 2023	0.00	136,307.33	-136,307.33
018 Logan Health Foundation Scholarship	0.00	4,000.00	-4,000.00
021 Flathead Electric SRO Grant 2024	21,250.00	0.00	21,250.00
038 BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	2,045.63	153.99	1,891.64
040 SMALL BUSINESS CLASS	32,224.57	27,834.24	4,390.33
046 HIGH SCHOOL WOODS CLASS FEES	1,394.95	1,036.72	358.23



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
054 Booster Club Project Donation	15,223.50	15,223.50	0.00
062 E-Rate Funds	0.00	8,876.64	-8,876.64
063 VERIZON LEASE AGREEMENT FUNDS	9,364.67	13,016.73	-3,652.06
098 Swimming	2,659.11	2,667.99	-8.88
099 Wrestling	12,521.19	25,839.95	-13,318.76
100 Soccer	15,706.47	21,976.60	-6,270.13
102 HS AUTO SHOP	6,403.00	6,520.78	-117.78
104 Cross Country	8,215.80	5,249.82	2,965.98
109 Activity Bus	6,934.70	17,892.09	-10,957.39
111 Golf	20,860.33	6,186.95	14,673.38
112 Vo Ed Business/Marketing	2,590.00	359.95	2,230.05
113 Vo Ed Family & Consumer Science	2,564.00	1,645.39	918.61
115 Vo Ed Tech Ed/Industrial Arts	2,825.00	3,111.30	-286.30
117 Health Occupations Education	127.84	1,099.85	-972.01
120 Welding Class Fee	3,125.22	4,213.43	-1,088.21
121 Music Donation	1,265.00	7,410.90	-6,145.90
123 Maintenance - Recycle Project	18.80	0.00	18.80
124 Glacier Bank Scholarship Funds	1,000.00	1,000.00	0.00
126 HS Baseball	52,699.76	19,640.12	33,059.64
127 Bodenhamer Donations	6,899.87	7,612.27	-712.40
129 HS Culinary Fees	1,488.14	1,488.14	0.00
131 School Garden	1,900.00	1,176.68	723.32
132 Bradley Nelson Golf Scholarship	1,000.00	1,000.00	0.00
134 HS Science Lab Fees	690.22	349.11	341.11
136 Spirit Fund	880.00	437.52	442.48
149 PEPSI SCHOLARSHIP FUNDS	500.00	0.00	500.00
150 Flathead Lake Lodge Donations	500.00	493.47	6.53
153 MT DEQ Reimbursement	492.32	492.32	0.00
157 Logan Health On-Site Clinic	7,911.20	9,099.50	-1,188.30
160 Innovative Education Program	5,000.00	0.00	5,000.00
474 Pre-Employment Transition Services	2,700.00	0.00	2,700.00
784 IDEA Part B, 2023-24	74,595.00	74,595.00	0.00
785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (ESSERIII)	97,140.48	102,713.53	-5,573.05
824 Carl Perkins, 23-24	19,668.00	19,668.00	0.00
Total	466,805.31	556,947.49	-90,142.18



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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	2023 Value	2024 Value
	1110 District Tax Levy	0.20	0.28
	1190 Penalties and Interest on Taxes	0.03	0.10
	1510 Interest Earnings	288.58	517.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		288.81	517.97

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

PRC	Program	Function	Object	2023 Value	2024 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					15,724.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					517.97 (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)					16,242.81 (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	2023 Value	2024 Value
	1311 Driver's Education Fees	9,197.37	6,676.69
	1510 Interest Earnings	940.42	1,759.60
	3260 State - Driver's Education Reimbursement	5,250.16	3,773.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,387.95	12,210.07

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	7,108.20	7,217.70
			2XX Personal Services - Employee Benefits	33.06	33.79
			4XX Purchased Property Services	1,291.84	0.00
			5XX Other Purchased Services	625.00	1,199.00
			6XX Supplies and Materials	530.28	288.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,588.38	8,739.17

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance	54,351.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,210.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,739.17	(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)	57,822.72	(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	2023 Value	2024 Value
	1510 Interest Earnings	146.66	273.19
	1910 Rentals	350.00	150.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>496.66</u>	<u>423.19</u>

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

PRC	Program	Function	Object	2023 Value	2024 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 20

Beginning Fund Balance					8,227.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					423.19 (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)					8,650.43 (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	131.01	234.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>131.01</u>	<u>234.81</u>

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

PRC	Program	Function	Object	2023 Value	2024 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					7,135.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					234.81 (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)					7,370.51 (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	100,498.20	99,539.98
1190	Penalties and Interest on Taxes	297.20	295.25
1510	Interest Earnings	6,803.32	13,950.04
3281	State - Technology Aid	2,548.68	2,607.44
5200	Sale or Compensation for Loss of Assets	8,584.36	4,634.39
6100	Material Prior Period Revenue Adjustments	206.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		118,937.86	121,027.10

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
		4XX	Purchased Property Services	506.28	0.00
		6XX	Supplies and Materials	33,774.34	14,583.74
		7XX	Property and Equipment Acquisition	7,494.00	25,965.75
4XXX Facilities Acquisition and Construction Services					
		7XX	Property and Equipment Acquisition	2,381.82	3,283.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				44,156.44	43,833.18

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	402,625.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	121,027.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,833.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	4,781.00	
Less Last Year	0.00	(4b)
	4,781.00	
	4,781.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	484,600.07	(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		2,784.56	3,921.39
	3760 State - Transformational Learning Aid		39,401.40	0.00
	6100 Material Prior Period Revenue Adjustments		658.00	166.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			42,843.96	4,087.83

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	101.15	0.00
	376 State - Transformational Learning Aid				
		1XXX Instruction			
			5XX Other Purchased Services	23,642.18	25,029.62
			6XX Supplies and Materials	5,425.00	13,753.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				29,168.33	38,783.21

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						143,755.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,087.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,783.21	(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	674.07	Less Last Year	5,197.72	(4b)	-4,523.65	
						-4,523.65	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						104,536.48	(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	1,006,378.92	993,100.95
	1190 Penalties and Interest on Taxes	2,983.90	2,953.53
	1510 Interest Earnings	6,669.07	10,021.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,016,031.89	1,006,075.62

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments	187.93	182.82
			840 Principal On Debt	594,967.91	615,000.00
			850 Interest on Debt	411,400.00	393,550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,006,555.84	1,008,732.82

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance					9,048.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,006,075.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,008,732.82	(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)					6,391.16	(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	2023 Value	2024 Value
	1510 Interest Earnings	35.24	123.65
	5200 Sale or Compensation for Loss of Assets	104.00	2,651.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>139.24</u>	<u>2,775.53</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	0.00	1,199.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>1,199.19</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					1,942.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,775.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,199.19	(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)					3,518.75	(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	43,474.58	45,574.76
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	418.75	0.00
1190	Penalties and Interest on Taxes	126.63	128.82
1510	Interest Earnings	1,358.89	1,800.54
3283	State - School Major Maintenance Aid (SMMA)	7,825.42	7,610.00
6100	Material Prior Period Revenue Adjustments	257.09	701.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53,461.36	55,815.46

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	49,724.27	32,190.78
			6XX Supplies and Materials	13,993.84	10,246.78
			7XX Property and Equipment Acquisition	0.00	1,377.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				63,718.11	43,815.55

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					85,409.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					55,815.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					43,815.55	(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	11,887.39	Less Last Year	25,742.45	(4b)	-13,855.06	
					-13,855.06	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					83,554.56	(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	147,784.07	160,374.09
	6100 Material Prior Period Revenue Adjustments	1,781.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>149,565.31</u>	<u>160,374.09</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	142,483.22	140,561.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>142,483.22</u>	<u>140,561.38</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					189,468.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					160,374.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					140,561.38	(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)					209,281.19	(5)



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Detail Expenditure

Fund	Account	Description	2023 Value	2024 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	60,569.68	35,453.34
XX	39X 1XXX 112	Certified Teacher Staff Salaries	221,319.43	206,131.89
XX	456 1XXX 112	Certified Teacher Staff Salaries	53,850.58	59,813.70
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	998,458.33	1,093,800.09
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,901.91	5,048.99
XX	XXX 26XX 41X	Energy Utility Services	63,361.67	55,779.02
XX	XXX 4XXX 725	Major Construction Services	167,372.68	141,459.63
XX	XXX XXXX 455	Technology Repairs and Rental	1,446.28	1,194.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	1,436.64
XX	XXX XXXX 682	Technology Supplies	532.01	15,232.88
XX	XXX XXXX 735	Technology Equipment and Software	49,532.00	42,609.75
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	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	55,515.60
b. Related Services Block Grant Entitlement	18,504.00
c. Total Entitlements Subject to Reversion	74,019.60

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)]	98,446.07
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	164,702.47
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: 94%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	79,000.60	21,350.76	0.00	0.00	0.00
280	1XXX	2XX	7,215.32	110.76	0.00	0.00	0.00
280	1XXX	3XX	697.63	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	115.24	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,458.01	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,432.05	0.00	0.00	0.00	0.00
280	21XX	2XX	152.16	0.00	0.00	0.00	0.00
280	21XX	3XX	34,640.43	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	15,352.04	0.00	0.00	0.00	0.00
280	24XX	2XX	3,177.47	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
Totals			143,240.95	21,461.52	0.00	0.00	0.00

164,702.47

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.*



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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	17,903,705.81	42,789.50	83,145.99	0.00	18,029,641.30
Machinery and Equipment	1,504,218.13	47,030.00	547,219.67	104,200.00	1,994,267.80
Construction in Progress	41,941.37	0.00	106,416.73	148,358.10	0.00
Totals at Historical Cost	19,464,643.81	89,819.50	736,782.39	252,558.10	20,038,687.60
Depreciation					
Building Accum	3,315,908.32	816.47	344,713.26	0.00	3,661,438.05
Machinery and Equipment Accum	998,580.54	3,796.11	124,703.25	100,870.50	1,026,209.40
Total Accumulated Depreciation	4,314,488.86	4,612.58	469,416.51	100,870.50	4,687,647.45
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	15,150,154.95	85,206.92	267,365.88	151,687.60	15,351,040.15

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

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

*** Has comments.

Depreciation by Function for FY2024	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	681.13	0.00	0.00
Operations and Maintenance (26XX)	1,205.08	0.00	0.00
Transportation (27XX)	1,494.70	0.00	0.00
Extracurricular (34XX, 35XX)	2,018.75	0.00	0.00
Total Depreciation for FY2024	5,399.66	0.00	0.00

*** Has comment.



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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
Governmental Activities *							
Compensated Absences	228,498.00	0.00	0.00	1,658.00	226,840.00	0.00	226,840.00
Other Post Employment Benefits	778,095.00	0.00	0.00	62,847.00	715,248.00	0.00	715,248.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,006,593.00	0.00	0.00	64,505.00	942,088.00	0.00	942,088.00
Bond(s)							
12/29/2015	6,520,000.00	0.00	400,000.00	0.00	6,120,000.00	410,000.00	5,710,000.00
06/14/2016	3,575,000.00	0.00	215,000.00	0.00	3,360,000.00	225,000.00	3,135,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	10,095,000.00	0.00	615,000.00	0.00	9,480,000.00	635,000.00	8,845,000.00

* 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 FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	449,657.00	0.00	49,016.00	400,641.00
Net Pension - TRS	2,367,836.00	32,871.00	0.00	2,400,707.00