



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0331-55613992

**15 Flathead County**

**0331 Bigfork H S**

**Due Date:**

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

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

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

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

### Certification

**Business Manager/Clerk:**

Lacey Porrovecchio

**Phone #:**

(406) 837-7400

(Signature)

(Date)

**Chair, Board of Trustees:**

Paul Sandry

(Signature)

(Date)

**County Superintendent**

Cal Ketchum

(Signature)

(Date)

### Software

Accounting Package:

Black Mountain

For 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.**



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0331-55613992

**15 Flathead County**

**0331 Bigfork H S**

## 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		



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0331-55613992

**15 Flathead County**

**0331 Bigfork H S**

## 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



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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)	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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	605,498.59	241,632.18	229,333.55	202,096.14
<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)	42,446.04	9,143.15		8,201.08
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	42,446.04	9,143.15		8,201.08
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	51,169.28	9,594.48	1,028.20	
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>	511,883.27	222,894.55	228,305.35	193,895.06
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	605,498.59	241,632.18	229,333.55	202,096.14



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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)	(1,496.02)	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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	(375.24)	163,611.23	515,480.94	16,258.13
<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)		9,509.23	2,999.10	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		9,509.23	2,999.10	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	771.69		141,942.00	15.32
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>	(1,146.93)	154,102.00	370,539.84	16,242.81
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	(375.24)	163,611.23	515,480.94	16,258.13



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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)	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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	62,543.49		8,650.43	7,370.51
<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)	4,720.77			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	4,720.77			
<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	57,822.72		8,650.43	7,370.51
52	<b>TOTAL FUND BALANCE/EQUITY</b>	57,822.72		8,650.43	7,370.51
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	62,543.49		8,650.43	7,370.51



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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>				



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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)	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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	488,220.06	104,536.48		42,817.10
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	3,619.99			36,425.94
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>	484,600.07	104,536.48		6,391.16
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	488,220.06	104,536.48		42,817.10





# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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)	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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,518.75	85,218.32		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		1,663.76		
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>	3,518.75	83,554.56		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,518.75	85,218.32		



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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>				



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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>				



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.20		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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1.20		209,281.19	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	1.20		209,281.19	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1.20		209,281.19	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1.20		209,281.19	



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Clearing Fund (86)	Claims Clearing Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	164,179.30	62,657.15		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>	164,179.30	62,657.15		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	164,179.30	62,657.15		



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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>				



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0331-55613992

**15 Flathead County**

**0331 Bigfork H S**

## 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>				



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>3,220,452.88</b>	<b>3,338,592.00</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2023 Value	2024 Value	
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			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	
		<b>21XX</b>	<b>Support Services - Students</b>			
			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	
		<b>221X</b>	<b>Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	3,842.50	3,716.13	
			2XX Personal Services - Employee Benefits	914.81	861.63	





# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

**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
		<b>222X</b>	<b>Educational Media Services</b>		
			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
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			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
		<b>24XX</b>	<b>Support Services - School Administration</b>		
			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
		<b>25XX</b>	<b>Support Services - Business</b>		
			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
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			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
		<b>27XX</b>	<b>Student Transportation Services</b>		
			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



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	140,838.78	126,309.21	
<b>280</b>	<b>Special Education - Local and State</b>					
		<b>1XXX</b>	<b>Instruction</b>			
			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	
		<b>21XX</b>	<b>Support Services - Students</b>			
			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	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
			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	
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	184.73	
			2XX Personal Services - Employee Benefits	0.00	10.78	
<b>365</b>	<b>Indian Education for All</b>					
		<b>1XXX</b>	<b>Instruction</b>			
			6XX Supplies and Materials	5,917.42	3,366.76	
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	830.41	2,132.10	
			2XX Personal Services - Employee Benefits	37.86	292.53	
<b>390</b>	<b>State Career &amp; Technical Education Entitlement - Undistributed</b>					
		<b>1XXX</b>	<b>Instruction</b>			
			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	
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>					
		<b>27XX</b>	<b>Student Transportation Services</b>			
			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	
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	22,815.86	21,372.27	



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

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	
	<b>720 School Sponsored Athletics</b>					
	<b>27XX Student Transportation Services</b>					
			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	
	<b>35XX Extracurricular - Athletics</b>					
			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	
	<b>999 Undistributed</b>					
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Cooperatives	178,304.00	207,000.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,203,943.46</u>	<u>3,334,558.56</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					481,541.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,338,592.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,334,558.56	(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	174,983.69	Less Last Year	148,675.73	(4b)	26,307.96
					26,307.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					511,883.27	(5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<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
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	4,605.33	4,812.59
			2XX Personal Services - Employee Benefits	836.96	850.64
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	10,386.93	10,624.68
			2XX Personal Services - Employee Benefits	1,537.23	1,561.76
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	5,939.11	5,992.35
			2XX Personal Services - Employee Benefits	54.16	54.22
<b>27XX Student Transportation Services</b>					
			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
<b>280 Special Education - Local and State</b>					
<b>27XX Student Transportation Services</b>					
			6XX Supplies and Materials	169.27	295.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>342,839.58</u>	<u>284,515.68</u>



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0331-55613992

**15 Flathead County**

**0331 Bigfork H S**

## 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)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>218,928.48</b>	<b>52,456.74</b>

#### 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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>177,130.88</b>	<b>0.00</b>

#### 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)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>393,272.31</b>	<b>377,558.55</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>910 Food Services</b>					
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	4,751.30	4,793.85
			2XX Personal Services - Employee Benefits	43.40	43.51
<b>31XX Food Services</b>					
			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
<b>006 Supply Chain Assistance Funds</b>					
<b>910 Food Services</b>					
<b>31XX Food Services</b>					
			6XX Supplies and Materials	0.00	4,324.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>390,865.30</b>	<b>411,404.35</b>



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0331-55613992

**15 Flathead County**

**0331 Bigfork H S**

## 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)





# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>490.72</b>	<b>20,877.48</b>

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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>5,580.31</b>	<b>22,898.16</b>

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)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>410,471.59</b>	<b>418,592.27</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	178,809.23	192,702.33
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	11,798.13	12,666.33
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	659.67	633.16
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	11,400.26	11,461.42
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	12,585.81	13,155.93
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	24,194.00	25,023.82
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	11,948.75	12,239.07
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	9,903.12	10,202.45
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	16,481.06	17,758.21
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	17,621.28	18,177.26
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	220.92	229.95
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	2,568.89	2,636.15
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	0.00	30.73
	<b>365 Indian Education for All</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	134.99	353.50



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

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



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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>Agg of Reidm/indirect</b>	
	1510 Interest Earnings	11,531.54
<b>007</b>	<b>Insurance Claim Payment</b>	
	5200 Sale or Compensation for Loss of Assets	500.00
<b>012</b>	<b>Native Plant Project</b>	
	1920 Contributions/Donations from Private Sources	500.00
<b>014</b>	<b>NW MT Schools' Health Co Incentive</b>	
	1920 Contributions/Donations from Private Sources	350.00
<b>015</b>	<b>ARt Donations</b>	
	1920 Contributions/Donations from Private Sources	1,000.00
<b>016</b>	<b>Tournament Meal Donations</b>	
	1920 Contributions/Donations from Private Sources	10,539.00
<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	2,045.63
<b>040</b>	<b>SMALL BUSINESS CLASS</b>	
	1920 Contributions/Donations from Private Sources	32,224.57
<b>046</b>	<b>HIGH SCHOOL WOODS CLASS FEES</b>	
	1920 Contributions/Donations from Private Sources	1,394.95
<b>054</b>	<b>Booster Club Project Donation</b>	
	1920 Contributions/Donations from Private Sources	15,223.50
<b>063</b>	<b>VERIZON LEASE AGREEMENT FUNDS</b>	
	1920 Contributions/Donations from Private Sources	9,364.67
<b>098</b>	<b>Swimming</b>	
	1920 Contributions/Donations from Private Sources	2,659.11
<b>099</b>	<b>Wrestling</b>	
	1920 Contributions/Donations from Private Sources	12,521.19
<b>100</b>	<b>Soccer</b>	
	1920 Contributions/Donations from Private Sources	15,706.47
<b>102</b>	<b>HS AUTO SHOP</b>	
	1920 Contributions/Donations from Private Sources	1,256.60
	5200 Sale or Compensation for Loss of Assets	5,146.40
<b>104</b>	<b>Cross Country</b>	
	1920 Contributions/Donations from Private Sources	8,215.80
<b>109</b>	<b>Activity Bus</b>	
	1920 Contributions/Donations from Private Sources	6,934.70
<b>111</b>	<b>Golf</b>	
	1920 Contributions/Donations from Private Sources	20,860.33



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0331-55613992

**15 Flathead County**

**0331 Bigfork H S**

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



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0331-55613992

**15 Flathead County**

**0331 Bigfork H S**

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

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

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



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>040</b>	<b>SMALL BUSINESS CLASS</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		27,834.24
			<b>040 Subtotal</b>		27,834.24
<b>046</b>	<b>HIGH SCHOOL WOODS CLASS FEES</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,036.72
			<b>046 Subtotal</b>		1,036.72
<b>054</b>	<b>Booster Club Project Donation</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		7XX	Property and Equipment Acquisition		15,223.50
			<b>054 Subtotal</b>		15,223.50
<b>062</b>	<b>E-Rate Funds</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		8,876.64
			<b>062 Subtotal</b>		8,876.64
<b>063</b>	<b>VERIZON LEASE AGREEMENT FUNDS</b>				
	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
			<b>063 Subtotal</b>		13,016.73
<b>098</b>	<b>Swimming</b>				
	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
			<b>098 Subtotal</b>		2,667.99
<b>099</b>	<b>Wrestling</b>				
	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



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

**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
			<b>099 Subtotal</b>		<b>25,839.95</b>
<b>100</b>	<b>Soccer</b>				
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			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
			<b>100 Subtotal</b>		<b>21,976.60</b>
<b>102</b>	<b>HS AUTO SHOP</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		6,519.75
			810 Dues and Fees		1.03
			<b>102 Subtotal</b>		<b>6,520.78</b>
<b>104</b>	<b>Cross Country</b>				
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			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
			<b>104 Subtotal</b>		<b>5,249.82</b>
<b>109</b>	<b>Activity Bus</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services		1,231.91
			5XX Other Purchased Services		3,077.95
			6XX Supplies and Materials		13,582.23
			<b>109 Subtotal</b>		<b>17,892.09</b>
<b>111</b>	<b>Golf</b>				
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries		1,081.13





# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

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
			<b>111 Subtotal</b>		<u>6,186.95</u>
<b>112</b>	<b>Vo Ed Business/Marketing</b>				
	<b>392 State Career &amp; Technical Education Entitlement - Business</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		359.95
			<b>112 Subtotal</b>		<u>359.95</u>
<b>113</b>	<b>Vo Ed Family &amp; Consumer Science</b>				
	<b>394 State Career &amp; Technical Education Entitlement - Family &amp; Consumer Sciences</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		1,645.39
			<b>113 Subtotal</b>		<u>1,645.39</u>
<b>115</b>	<b>Vo Ed Tech Ed/Industrial Arts</b>				
	<b>395 State Career &amp; Technical Education Entitlement - Technology Ed/Industrial Arts</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services		72.97
			6XX Supplies and Materials		3,038.33
			<b>115 Subtotal</b>		<u>3,111.30</u>
<b>117</b>	<b>Health Occupations Education</b>				
	<b>393 State Career &amp; Technical Education Entitlement - Health Occupations</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		1,099.85
			<b>117 Subtotal</b>		<u>1,099.85</u>
<b>120</b>	<b>Welding Class Fee</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		4,213.43
			<b>120 Subtotal</b>		<u>4,213.43</u>
<b>121</b>	<b>Music Donation</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services		300.00
			6XX Supplies and Materials		110.90
			7XX Property and Equipment Acquisition		7,000.00
			<b>121 Subtotal</b>		<u>7,410.90</u>



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

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
			<b>124 Subtotal</b>		<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
			<b>126 Subtotal</b>		<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
			<b>127 Subtotal</b>		<u>7,612.27</u>
129	HS Culinary Fees				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,488.14
			<b>129 Subtotal</b>		<u>1,488.14</u>
131	School Garden				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,176.68
			<b>131 Subtotal</b>		<u>1,176.68</u>
132	Bradley Nelson Golf Scholarship				
	820	Civic Services			
		33XX	Community Services		
			8XX Other Expenditures		1,000.00
			<b>132 Subtotal</b>		<u>1,000.00</u>



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

**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
			<b>134 Subtotal</b>		<u>349.11</u>
136	Spirit Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			6XX Supplies and Materials		437.52
			<b>136 Subtotal</b>		<u>437.52</u>
150	Flathead Lake Lodge Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		493.47
			<b>150 Subtotal</b>		<u>493.47</u>
153	MT DEQ Reimbursement				
	329 State - Miscellaneous Grants				
	27XX Student Transportation Services				
			4XX Purchased Property Services		492.32
			<b>153 Subtotal</b>		<u>492.32</u>
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
			<b>157 Subtotal</b>		<u>9,099.50</u>
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
			<b>784 Subtotal</b>		<u>74,595.00</u>
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



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

**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
			<b>785 Subtotal</b>		<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
			<b>824 Subtotal</b>		<u>19,668.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<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)
	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)	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 Electriss 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



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total</b>	<b>466,805.31</b>	<b>556,947.49</b>	<b>-90,142.18</b>



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0331-55613992

**15 Flathead County**

**0331 Bigfork H S**

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>288.81</b>	<b>517.97</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 17	
PRC	Program	Function	Object	2023 Value	2024 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 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)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>15,387.95</b>	<b>12,210.07</b>

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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>9,588.38</b>	<b>8,739.17</b>

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)



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0331-55613992

**15 Flathead County**

**0331 Bigfork H S**

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

**Schedule Of Changes Worksheet Fund Code 20**

Beginning Fund Balance					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)





# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0331-55613992

**15 Flathead County**

**0331 Bigfork H S**

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

### Schedule Of Changes Worksheet

**Fund Code 21**

Beginning Fund Balance					7,135.70 (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)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>118,937.86</b>	<b>121,027.10</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	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
<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	2,381.82	3,283.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>44,156.44</b>	<b>43,833.18</b>

#### 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)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>42,843.96</b>	<b>4,087.83</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	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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>29,168.33</b>	<b>38,783.21</b>

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)
Ending Fund Balance (1 + 2 - 3 + 4)						104,536.48	(5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>1,016,031.89</b>	<b>1,006,075.62</b>

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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,006,555.84</b>	<b>1,008,732.82</b>

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)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<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)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>53,461.36</b>	<b>55,815.46</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	49,724.27	32,190.78
			6XX Supplies and Materials	13,993.84	10,246.78
			7XX Property and Equipment Acquisition	0.00	1,377.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>63,718.11</b>	<b>43,815.55</b>

#### 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)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<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)



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0331-55613992

**15 Flathead County**

**0331 Bigfork H S**

## 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	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





# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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%**



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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
<b>Totals</b>			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.



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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	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
<b>Depreciation</b>					
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.

<b>Depreciation by Function for FY2024</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
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.



# Trustees' Financial Summary

FY2023-24

Submit ID: 0331-55613992

15 Flathead County

0331 Bigfork H S

## 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	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
<b>Bond(s)</b>							
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.



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0331-55613992

**15 Flathead County**

**0331 Bigfork H S**

## Net Pension Liability FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
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