



Trustees' Financial Summary

FY2025-26

Submit ID:

15 Flathead County

0330 Bigfork Elem

Due Date:

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

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

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

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

Certification

Business Manager/Clerk: Lacey Porrovecchio **Phone #:** (406) 837-7400

(Signature)

(Date)

Chair, Board of Trustees: Paul Sandry

(Signature)

(Date)

County Superintendent Marcia Stolfus

(Signature)

(Date)

Software

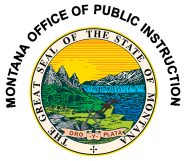
Accounting Package: Black Mountain

For FY26 did the district employ a certified special education director?

Yes

As reported through Infinite Campus, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Aggregate Reim/Indirects	LOCAL		Local
003	Maintenance Permissive Levy	LOCAL		
004	Middle School	LOCAL		
008	Swan River School Field Trips	LOCAL		
019	MT Healthcare Foundation Grant	LOCAL		
021	Flathead Electric SRO Grant 2024	LOCAL		
022	Code Girls United	LOCAL		
023	SPED SERVICES TUITION	LOCAL		
026	ELEMENTARY ART FUNDRAISER	LOCAL		
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	LOCAL		
042	ROOTS REPLICATION PROJECT	LOCAL		
049	MS Band	LOCAL		
063	VERIZON LEASE AGREEMENT FUNDS	LOCAL		
075	ESSER II	FEDERAL		
094	ENRICHMENT CLUSTERS	LOCAL		
095	Medicaid Billing	LOCAL		
101	Healthy Cooking Class Fee	LOCAL		
105	LEADERSHIP CLASS	LOCAL		
107	Little Hoopsters	LOCAL	local	local
119	CloseUp/Washington DC	LOCAL		
139	FOBS DONATIONS	LOCAL		
157	LoGAN HEALTH ON-SITE CLINIC	LOCAL		
160	Innovative Education Program	LOCAL		
255	SMALL RURAL SCHOOLS 2025-26	FEDERAL	S358A252086	84.358A
256	SMALL RURAL SCHOOLS HS 2025-26	FEDERAL	S358A252087	84.358A
325	Title 1, Part A 2024-25	FEDERAL		
326	Title 1, PART A 2025-26	FEDERAL		
337	Misc Donations	LOCAL		
756	IDEA PART B ARP	FEDERAL		
765	ESSER I RELATED SERVICES	FEDERAL		
785	ARP-STATE SCHOOL EMERGENCY RELIEF FUND (III)	FEDERAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
795	IDEA Part B, 2024-25	FEDERAL		
796	IDEA, Part B 2025-26	FEDERAL		



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	664,540.25	234,328.09	222,389.60	
02	Taxes Receivable - Real and Personal (120-149)	55,709.88	7,374.62	2,480.60	
03	Taxes Receivable - Protested (150-159)	1,907.38	252.29	85.45	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	59,464.94	8,555.75	2,664.43	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	781,622.45	250,510.75	227,620.08	
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)	127,876.60	17,047.40		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	127,876.60	17,047.40		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	57,617.26	7,626.91	2,566.05	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	120,874.51	19,943.61		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	475,254.08	205,892.83	225,054.03	
52	TOTAL FUND BALANCE/EQUITY	596,128.59	225,836.44	225,054.03	
53	TOTAL LIABILITIES AND FUND BALANCE	781,622.45	250,510.75	227,620.08	



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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)	(4,499.86)	235,583.49	309,645.53	
02	Taxes Receivable - Real and Personal (120-149)	4,102.02			
03	Taxes Receivable - Protested (150-159)	142.06			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,428.47	4,483.53	70,268.47	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,172.69	240,067.02	379,914.00	
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)		16,867.36		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		16,867.36		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,244.08			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(71.39)	223,199.66	379,914.00	
52	TOTAL FUND BALANCE/EQUITY	(71.39)	223,199.66	379,914.00	
53	TOTAL LIABILITIES AND FUND BALANCE	4,172.69	240,067.02	379,914.00	



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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)			5,348.74	9,915.01
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,348.74	9,915.01
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			5,348.74	9,915.01
52	TOTAL FUND BALANCE/EQUITY			5,348.74	9,915.01
53	TOTAL LIABILITIES AND FUND BALANCE			5,348.74	9,915.01



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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)	641,944.51	38,535.89		26,529.08
02	Taxes Receivable - Real and Personal (120-149)	4,365.40			20.64
03	Taxes Receivable - Protested (150-159)	149.72			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,667.51			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	651,127.14	38,535.89		26,549.72
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)	4,515.12			20.64
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	646,612.02	38,535.89		26,529.08
52	TOTAL FUND BALANCE/EQUITY	646,612.02	38,535.89		26,529.08
53	TOTAL LIABILITIES AND FUND BALANCE	651,127.14	38,535.89		26,549.72



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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)	4,847.07	103,888.19		
02	Taxes Receivable - Real and Personal (120-149)		2,247.72		
03	Taxes Receivable - Protested (150-159)		77.23		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,407.30		
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	4,847.07	108,620.44		
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)		2,324.95		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		9,906.41		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,847.07	96,389.08		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,847.07	106,295.49		
53	TOTAL LIABILITIES AND FUND BALANCE	4,847.07	108,620.44		



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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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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(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

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.71	2,001,614.06	53,755.39	
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	0.71	2,001,614.06	53,755.39	
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	0.71	2,001,614.06	53,755.39	
52	TOTAL FUND BALANCE/EQUITY	0.71	2,001,614.06	53,755.39	
53	TOTAL LIABILITIES AND FUND BALANCE	0.71	2,001,614.06	53,755.39	



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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)				
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 - 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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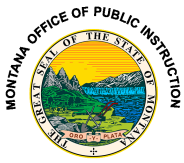
0330 Bigfork Elem

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	2025 Value	2026 Value
1110	District Tax Levy	2,020,791.30	1,913,307.62
1190	Penalties and Interest on Taxes	5,764.41	6,649.14
1320	Tuition from School Districts Within State	0.00	201,654.66
1510	Interest Earnings	34,755.56	32,068.43
1900	Other Revenue from Local Sources	2,611.21	1,920.85
3110	Direct State Aid	1,993,887.53	2,023,650.04
3111	Quality Educator	178,324.15	349,019.58
3112	At Risk Student	11,718.25	11,843.95
3113	Indian Education For All	15,640.05	9,176.78
3114	American Indian Achievement Gap	2,904.00	3,237.00
3115	State Special Education Allowable Cost Payment to Districts	138,536.77	131,532.39
3116	Data For Achievement	14,973.30	15,156.96
3119	Significant Enrollment Increase	6,460.00	0.00
3120	State - Guaranteed Tax Base Aid	401,449.62	360,738.56
6100	Material Prior Period Revenue Adjustments	4,065.60	2,993.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,831,881.75	5,062,949.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2025 Value	2026 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	2,299,230.20	2,367,799.58
			2XX	Personal Services - Employee Benefits	241,377.41	246,300.12
			3XX	Purchased Professional and Technical Services	508.75	660.50
			4XX	Purchased Property Services	13,659.76	14,255.61
			5XX	Other Purchased Services	8,994.90	12,701.44
			6XX	Supplies and Materials	144,528.57	199,059.72
			7XX	Property and Equipment Acquisition	6,480.00	0.00
			810	Dues and Fees	0.00	223.50
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	220,973.86	215,204.61
			2XX	Personal Services - Employee Benefits	23,013.94	24,697.06
			3XX	Purchased Professional and Technical Services	984.10	0.00
			5XX	Other Purchased Services	0.00	40.73
			6XX	Supplies and Materials	2,850.98	3,308.56
			810	Dues and Fees	80.92	0.00
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	4,312.84	4,249.12



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2025 Value	2026 Value
			2XX Personal Services - Employee Benefits	436.39	19.65
			5XX Other Purchased Services	28,627.73	8,627.79
		222X Educational Media Services			
			1XX Personal Services - Salaries	77,301.00	79,701.96
			2XX Personal Services - Employee Benefits	7,940.92	8,574.04
			6XX Supplies and Materials	10,673.31	10,987.70
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	100,926.48	100,911.69
			2XX Personal Services - Employee Benefits	21,994.71	17,001.92
			3XX Purchased Professional and Technical Services	7,718.59	5,611.75
			4XX Purchased Property Services	1,482.00	1,482.00
			5XX Other Purchased Services	3,258.58	7,206.98
			6XX Supplies and Materials	2,820.88	3,453.43
			810 Dues and Fees	5,955.78	7,478.08
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	223,882.19	235,155.20
			2XX Personal Services - Employee Benefits	48,698.57	51,736.35
			3XX Purchased Professional and Technical Services	49.99	1,729.00
			5XX Other Purchased Services	6,833.65	6,675.12
			6XX Supplies and Materials	8,974.65	13,424.47
			810 Dues and Fees	1,047.20	1,121.20
		25XX Support Services - Business			
			1XX Personal Services - Salaries	92,106.91	96,839.64
			2XX Personal Services - Employee Benefits	4,850.44	5,192.26
			3XX Purchased Professional and Technical Services	34,504.92	45,349.70
			5XX Other Purchased Services	3,992.03	3,434.34
			6XX Supplies and Materials	2,170.04	2,629.67
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	234,186.54	243,288.08
			2XX Personal Services - Employee Benefits	42,984.38	56,373.94
			3XX Purchased Professional and Technical Services	8,777.62	1,097.60
			4XX Purchased Property Services	92,591.29	123,513.35
			5XX Other Purchased Services	58,405.90	60,006.74
			6XX Supplies and Materials	30,817.60	33,551.18
			7XX Property and Equipment Acquisition	10,779.95	11,018.80
			810 Dues and Fees	117.50	117.50
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	12,859.94	13,579.53
			2XX Personal Services - Employee Benefits	797.78	896.63
			5XX Other Purchased Services	2,662.50	3,082.86
			6XX Supplies and Materials	4,560.78	3,815.93



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

PRC	Program	Function	Object	2025 Value	2026 Value
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	207,655.80	112,321.22
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	139,368.22	269,009.48
			2XX Personal Services - Employee Benefits	21,566.12	34,874.74
			3XX Purchased Professional and Technical Services	0.00	200.00
			4XX Purchased Property Services	0.00	405.00
			5XX Other Purchased Services	325.00	0.00
			6XX Supplies and Materials	4,546.59	9,757.98
			810 Dues and Fees	0.00	165.75
		21XX Support Services - Students			
			1XX Personal Services - Salaries	71,277.48	74,826.74
			2XX Personal Services - Employee Benefits	7,761.66	8,389.19
			3XX Purchased Professional and Technical Services	74,167.57	73,884.83
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	36,496.70	38,398.14
			2XX Personal Services - Employee Benefits	7,962.49	8,448.89
			5XX Other Purchased Services	0.00	408.85
			6XX Supplies and Materials	0.00	49.85
			810 Dues and Fees	665.34	673.14
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	930.31	547.35
			2XX Personal Services - Employee Benefits	55.32	32.84
	365 Indian Education for All				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,687.00	2,734.11
			2XX Personal Services - Employee Benefits	0.00	12.28
			3XX Purchased Professional and Technical Services	0.00	1,500.00
			5XX Other Purchased Services	6,149.00	2,475.00
			6XX Supplies and Materials	2,118.30	2,454.88
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	656.66	0.00
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	1,029.02	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	265.50	0.00
			2XX Personal Services - Employee Benefits	15.79	0.00
			5XX Other Purchased Services	93.78	345.74



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2025 Value	2026 Value	
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	7,185.96	6,520.96	
		2XX	Personal Services - Employee Benefits	32.70	30.11	
		810	Dues and Fees	0.00	600.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	4,812.30	5,443.95	
		2XX	Personal Services - Employee Benefits	262.68	473.26	
		5XX	Other Purchased Services	33.28	289.60	
		6XX	Supplies and Materials	822.69	753.88	
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	30,446.34	16,434.44	
		2XX	Personal Services - Employee Benefits	3,479.87	223.65	
		3XX	Purchased Professional and Technical Services	8,537.40	7,200.00	
		4XX	Purchased Property Services	0.00	360.00	
		6XX	Supplies and Materials	10,817.98	10,499.22	
		7XX	Property and Equipment Acquisition	0.00	11,685.98	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
		910	Operating Transfers to Other Funds	13,000.00	0.00	
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA				
		950	Resources Transferred for Educational Savings Accounts	10,546.43	0.00	
910						
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
		1XX	Personal Services - Salaries	6,460.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,848,016.25	5,055,617.68	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					665,598.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,062,949.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,055,617.68	(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	120,874.51	Less Last Year	197,676.77	(4b)	-76,802.26	
					-76,802.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					596,128.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2025 Value	2026 Value
	1110 District Tax Levy	272,924.74	253,442.11
	1190 Penalties and Interest on Taxes	782.91	890.34
	1510 Interest Earnings	10,463.07	8,932.96
	2220 County On-Schedule Transportation Reimbursement	29,862.22	34,540.87
	3210 State - On-Schedule Transportation Reimbursement	30,145.07	74,029.12
	6100 Material Prior Period Revenue Adjustments	225.00	1,001.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		344,403.01	372,837.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	8,042.91	7,845.32
			2XX Personal Services - Employee Benefits	1,373.14	1,454.15
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	19,866.16	20,530.57
			2XX Personal Services - Employee Benefits	4,545.50	4,821.36
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	6,213.05	6,538.19
			2XX Personal Services - Employee Benefits	55.16	56.99
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	149,647.04	169,422.67
			2XX Personal Services - Employee Benefits	22,799.52	26,437.79
			3XX Purchased Professional and Technical Services	310.00	275.00
			4XX Purchased Property Services	13,089.72	12,889.21
			5XX Other Purchased Services	74,113.76	43,407.31
			6XX Supplies and Materials	31,651.94	36,204.73
			7XX Property and Equipment Acquisition	2,306.00	18,126.30
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	11,296.00	0.00
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	22,749.86	24,178.52
			2XX Personal Services - Employee Benefits	3,415.45	3,541.44
			5XX Other Purchased Services	0.00	1,137.50
			6XX Supplies and Materials	2,034.47	2,328.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				373,509.68	379,195.89



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	230,057.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	372,837.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	379,195.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 19,943.61 Less Last Year 17,806.21 (4b)	2,137.40	
	2,137.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	225,836.44	(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	2025 Value	2026 Value
	1110 District Tax Levy	72,602.05	84,916.54
	1190 Penalties and Interest on Taxes	206.88	259.69
	1510 Interest Earnings	7,680.59	7,017.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		80,489.52	92,193.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	90,017.14	62,450.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				90,017.14	62,450.00

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					195,310.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					92,193.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					62,450.00 (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)					225,054.03 (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	2025 Value	2026 Value	
	1110 District Tax Levy	104,246.70	140,716.47	
	1190 Penalties and Interest on Taxes	240.44	395.20	
	1510 Interest Earnings	478.54	565.06	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		104,965.68	141,676.73	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	129,242.78
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	38,990.14	2,295.56
			2XX Personal Services - Employee Benefits	148.22	11.13
			5XX Other Purchased Services	67,226.61	11,018.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				106,364.97	142,568.21

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					820.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					141,676.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					142,568.21 (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	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-71.39 (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	2025 Value	2026 Value
	1510 Interest Earnings	9,994.21	8,830.20
	2240 County Retirement Distribution	617,924.01	659,073.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		627,918.22	667,903.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2025 Value	2026 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	390,385.81	409,109.16	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	36,344.55	34,911.96	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	634.98	667.31	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	12,401.74	12,760.22	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	18,048.31	18,491.04	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	41,726.38	43,432.33	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	15,865.63	16,634.22	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	36,155.61	39,934.92	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	24,970.21	27,042.72	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	30,364.66	46,601.85	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	11,377.17	11,936.24	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	6,254.89	6,570.60	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,675.07	3,736.50	
	365	Indian Education for All				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	461.24	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2025 Value	2026 Value	
	376 State - Transformational Learning Aid					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	3,352.65	0.00	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	20.89	0.00	
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	1,179.29	1,130.72	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	774.00	903.57	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	4,680.36	2,011.64	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				638,212.20	676,336.24	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					231,631.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					667,903.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					676,336.24	(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)					223,199.66	(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	2026 Value
001	Aggregate Reim/Indirects	
	1510 Interest Earnings	15,494.86
008	Swan River School Field Trips	
	1900 Other Revenue from Local Sources	1,241.44
019	MT Healthcare Foundation Grant	
	1920 Contributions/Donations from Private Sources	800.00
021	Flathead Electric SRO Grant 2024	
	1920 Contributions/Donations from Private Sources	42,500.00
022	Code Girls United	
	1920 Contributions/Donations from Private Sources	3,000.00
023	SPED SERVICES TUITION	
	1320 Tuition from School Districts Within State	22,003.64
026	ELEMENTARY ART FUNDRAISER	
	1920 Contributions/Donations from Private Sources	4,453.68
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	
	1920 Contributions/Donations from Private Sources	3,212.04
049	MS Band	
	1920 Contributions/Donations from Private Sources	945.03
063	VERIZON LEASE AGREEMENT FUNDS	
	1920 Contributions/Donations from Private Sources	19,910.70
075	ESSER II	
	6100 Material Prior Period Revenue Adjustments	-3,561.89
094	ENRICHMENT CLUSTERS	
	6100 Material Prior Period Revenue Adjustments	27.98
095	Medicaid Billing	
	3355 Medicaid - Miscellaneous	13,478.54
101	Healthy Cooking Class Fee	
	1920 Contributions/Donations from Private Sources	980.00
107	Little Hoopsters	
	1920 Contributions/Donations from Private Sources	3,795.00
119	CloseUp/Washington DC	
	1920 Contributions/Donations from Private Sources	3,546.00
157	LoGAN HEALTH ON-SITE CLINIC	
	1910 Rentals	6,985.08
255	SMALL RURAL SCHOOLS 2025-26	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	24,396.00
256	SMALL RURAL SCHOOLS HS 2025-26	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	27,913.00



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326 Title 1, PART A 2025-26

4200 Title I, Part A, Improving Basic Programs	195,170.00
4340 Title IV, Part B, 21st Century Community Learning Centers	12,500.00

337 Misc Donations

1920 Contributions/Donations from Private Sources	1,000.00
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756 IDEA PART B ARP

6100 Material Prior Period Revenue Adjustments	-1.00
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765 ESSER I RELATED SERVICES

6100 Material Prior Period Revenue Adjustments	-5,150.00
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785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (III)

6100 Material Prior Period Revenue Adjustments	-1,352.00
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796 IDEA, Part B 2025-26

4560 IDEA, Part B, Special Education	147,199.00
4570 IDEA, Special Education Preschool	1,942.00

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

542,429.10

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

Fund Code 15

PRC	Program	Function	Object	2025 Value	2026 Value
008	Swan River School Field Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries			763.32
		2XX Personal Services - Employee Benefits			45.27
		6XX Supplies and Materials			52.88
		008 Subtotal			861.47
019	MT Healthcare Foundation Grant				
	8XX Community Services Programs				
	33XX Community Services				
		1XX Personal Services - Salaries			17,240.06
		2XX Personal Services - Employee Benefits			3,373.30
		5XX Other Purchased Services			800.00
		019 Subtotal			21,413.36
021	Flathead Electric SRO Grant 2024				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		3XX Purchased Professional and Technical Services			21,250.00
		021 Subtotal			21,250.00
022	Code Girls United				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			2,999.43
		022 Subtotal			2,999.43



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
023	SPED SERVICES TUITION				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition			10,000.00
		023 Subtotal			10,000.00
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			711.98
	25XX Support Services - Business				
		5XX Other Purchased Services			826.72
		6XX Supplies and Materials			2,585.51
		038 Subtotal			4,124.21
042	ROOTS REPLICATION PROJECT				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			270.29
		042 Subtotal			270.29
049	MS Band				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services			1,520.00
		049 Subtotal			1,520.00
095	Medicaid Billing				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			787.12
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition			25,000.00
		095 Subtotal			25,787.12
101	Healthy Cooking Class Fee				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			980.00
		101 Subtotal			980.00
105	LEADERSHIP CLASS				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			519.99
		105 Subtotal			519.99



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
107	Little Hoopsters				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		4,537.50
			107 Subtotal		4,537.50
119	CloseUp/Washington DC				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		6,050.00
			119 Subtotal		6,050.00
139	FOBS DONATIONS				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		283.30
			139 Subtotal		283.30
157	LoGAN HEALTH ON-SITE CLINIC				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition		6,117.00
			157 Subtotal		6,117.00
160	Innovative Education Program				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition		30,000.00
			160 Subtotal		30,000.00
255	SMALL RURAL SCHOOLS 2025-26				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		11,396.00
		2XX	Personal Services - Employee Benefits		13,000.00
			255 Subtotal		24,396.00
256	SMALL RURAL SCHOOLS HS 2025-26				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		21,713.00
		2XX	Personal Services - Employee Benefits		6,200.00
			256 Subtotal		27,913.00



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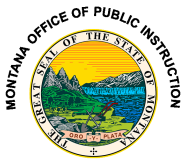
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
325	Title 1, Part A 2024-25				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			6XX Supplies and Materials		22.98
			325 Subtotal		22.98
326	Title 1, PART A 2025-26				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		152,693.24
			2XX Personal Services - Employee Benefits		40,683.93
			3XX Purchased Professional and Technical Services		12,500.00
			6XX Supplies and Materials		1,792.83
			326 Subtotal		207,670.00
337	Misc Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		500.00
			337 Subtotal		500.00
796	IDEA, Part B 2025-26				
	456	IDEA, Part B, Special Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		116,875.15
			2XX Personal Services - Employee Benefits		30,305.36
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		1,942.24
			796 Subtotal		149,122.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					546,338.40

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					383,823.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					542,429.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					546,338.40 (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)					379,914.00 (5)



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	15,494.86	0.00	15,494.86
008 Swan River School Field Trips	1,241.44	861.47	379.97
019 MT Healthcare Foundation Grant	800.00	21,413.36	-20,613.36
021 Flathead Electric SRO Grant 2024	42,500.00	21,250.00	21,250.00
022 Code Girls United	3,000.00	2,999.43	0.57
023 SPED SERVICES TUITION	22,003.64	10,000.00	12,003.64
026 ELEMENTARY ART FUNDRAISER	4,453.68	0.00	4,453.68
038 BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	3,212.04	4,124.21	-912.17
042 ROOTS REPLICATION PROJECT	0.00	270.29	-270.29
049 MS Band	945.03	1,520.00	-574.97
063 VERIZON LEASE AGREEMENT FUNDS	19,910.70	0.00	19,910.70
075 ESSER II	-3,561.89	0.00	-3,561.89
094 ENRICHMENT CLUSTERS	27.98	0.00	27.98
095 Medicaid Billing	13,478.54	25,787.12	-12,308.58
101 Healthy Cooking Class Fee	980.00	980.00	0.00
105 LEADERSHIP CLASS	0.00	519.99	-519.99
107 Little Hoopsters	3,795.00	4,537.50	-742.50
119 CloseUp/Washington DC	3,546.00	6,050.00	-2,504.00
139 FOBS DONATIONS	0.00	283.30	-283.30
157 LoGAN HEALTH ON-SITE CLINIC	6,985.08	6,117.00	868.08
160 Innovative Education Program	0.00	30,000.00	-30,000.00
255 SMALL RURAL SCHOOLS 2025-26	24,396.00	24,396.00	0.00
256 SMALL RURAL SCHOOLS HS 2025-26	27,913.00	27,913.00	0.00
325 Title 1, Part A 2024-25	0.00	22.98	-22.98
326 Title 1, PART A 2025-26	207,670.00	207,670.00	0.00
337 Misc Donations	1,000.00	500.00	500.00
756 IDEA PART B ARP	-1.00	0.00	-1.00
765 ESSER I RELATED SERVICES	-5,150.00	0.00	-5,150.00
785 ARP-STATE SCHOOL EMERGENCY RELIEF FUND (III)	-1,352.00	0.00	-1,352.00
796 IDEA, Part B 2025-26	149,141.00	149,122.75	18.25
Total	542,429.10	546,338.40	-3,909.30



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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	2025 Value	2026 Value	
	1510 Interest Earnings	392.23	198.93	
	1910 Rentals	675.00	850.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,067.23	1,048.93	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	5,860.93	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,860.93	0.00

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						4,299.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,048.93 (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)						5,348.74 (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	2025 Value	2026 Value
	1510 Interest Earnings	404.03	395.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		404.03	395.78

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

PRC	Program	Function	Object	2025 Value	2026 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	9,519.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	395.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,915.01	(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	2025 Value	2026 Value
	1110 District Tax Levy	147,462.97	149,619.77
	1190 Penalties and Interest on Taxes	424.48	500.09
	1510 Interest Earnings	24,279.79	24,732.36
	3281 State - Technology Aid	3,676.45	3,599.77
	5200 Sale or Compensation for Loss of Assets	6,431.76	2,121.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		182,275.45	180,573.49

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	73,293.98	26,693.56
			7XX Property and Equipment Acquisition	42,972.95	49,238.80
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	42,312.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				116,266.93	118,244.56

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	587,012.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	180,573.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,244.56	(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	2,729.38	(4b)
	-2,729.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	646,612.02	(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	2025 Value	2026 Value
	1510 Interest Earnings	1,877.71	1,538.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,877.71	1,538.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2025 Value	2026 Value
	376 State - Transformational Learning Aid				
		1XXX Instruction			
			1XX Personal Services - Salaries	19,450.38	0.00
			2XX Personal Services - Employee Benefits	88.89	0.00
			3XX Purchased Professional and Technical Services	500.00	0.00
			5XX Other Purchased Services	3,145.22	0.00
			6XX Supplies and Materials	8,807.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				31,992.40	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	36,997.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,538.07	(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	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,535.89	(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	2025 Value	2026 Value
	1110 District Tax Levy	991.40	1,171.37
	1190 Penalties and Interest on Taxes	16.07	19.53
	1510 Interest Earnings	1,023.78	1,049.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,031.25	2,240.49

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments	182.83	182.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				182.83	182.83

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	24,471.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,240.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	182.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,529.08	(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	2025 Value	2026 Value
	1510 Interest Earnings	138.34	193.46
	5200 Sale or Compensation for Loss of Assets	1,633.50	16.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,771.84	209.71

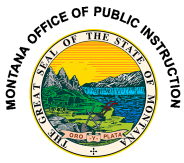
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2025 Value	2026 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	4,637.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	209.71	(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)	4,847.07	(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	2025 Value	2026 Value
	1110 District Tax Levy	71,695.78	77,028.14
	1190 Penalties and Interest on Taxes	204.52	248.88
	1510 Interest Earnings	3,180.55	2,456.65
	3283 State - School Major Maintenance Aid (SMMA)	12,400.00	35,777.54
	6100 Material Prior Period Revenue Adjustments	497.41	2,880.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		87,978.26	118,391.27

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	59,052.64	42,047.05
			6XX Supplies and Materials	31,338.42	28,493.52
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	21,375.92
	910	Food Services			
		31XX	Food Services		
			7XX Property and Equipment Acquisition	7,996.01	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				98,387.07	91,916.49

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	84,926.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,391.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	91,916.49	(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	9,906.41	
Less Last Year	15,012.00	(4b)
	-5,105.59	
	-5,105.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	106,295.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	85,352.24	81,031.70
	5300 Operating Transfers from Other Funds	13,000.00	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	64,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		162,352.24	81,031.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		73,400.00	39,894.00
		2XX Personal Services - Employee Benefits		1,304.39	1,034.08
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		96,719.00	0.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		7XX Property and Equipment Acquisition		39,195.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				210,618.39	40,928.08

Schedule Of Changes Worksheet					Fund Code 82
Beginning Fund Balance					1,961,510.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					81,031.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					40,928.08 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,001,614.06 (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	2025 Value	2026 Value
	1XXX Revenues from Student Activities	41,758.98	51,078.99
	6100 Material Prior Period Revenue Adjustments	0.00	-4,457.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,758.98	46,621.17

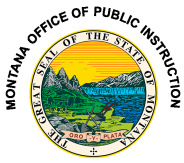
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2025 Value	2026 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	42,844.39	51,846.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				42,844.39	51,846.64

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	58,980.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,621.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,846.64	(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)	53,755.39	(5)



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Detail Expenditure

Fund	Account	Description	2025 Value	2026 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	40,663.89	97,967.46
XX	456 1XXX 112	Certified Teacher Staff Salaries	118,878.34	116,875.15
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,282,881.12	2,261,559.18
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,478.00	13,932.57
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	2,367.10
XX	XXX 26XX 41X	Energy Utility Services	56,554.94	59,263.40
XX	XXX 4XXX 725	Major Construction Services	315,670.80	186,009.34
XX	XXX 4XXX 73X	Major Equipment-New	0.00	61,117.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	72,604.61	140,261.52
XX	XXX XXXX 682	Technology Supplies	0.00	1,306.41
XX	XXX XXXX 735	Technology Equipment and Software	49,452.95	49,238.80
XX	XXX 1XXX 117	Teachers Aids	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	466.70	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	98,650.80
b. Related Services Block Grant Entitlement	32,881.59
c. Total Entitlements Subject to Reversion	131,532.39

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)]	174,938.07
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	531,979.12
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:

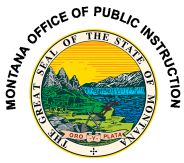
If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted 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 FY2028 Maximum Budget: 100%



Trustees' Financial Summary

FY2025-26

Submit ID:

15 Flathead County

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	269,009.48	2,295.56	0.00	0.00	0.00
280	1XXX	2XX	34,874.74	11.13	0.00	0.00	0.00
280	1XXX	3XX	200.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	405.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	11,018.74	0.00	0.00	0.00
280	1XXX	6XX	9,757.98	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	74,826.74	0.00	0.00	0.00	0.00
280	21XX	2XX	8,389.19	0.00	0.00	0.00	0.00
280	21XX	3XX	73,884.83	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	38,398.14	0.00	0.00	0.00	0.00
280	24XX	2XX	8,448.89	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	408.85	0.00	0.00	0.00	0.00
280	24XX	6XX	49.85	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			518,653.69	13,325.43	0.00	0.00	0.00

531,979.12

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 FY26 in Infinite Campus.



Trustees' Financial Summary

FY2025-26

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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	5,500.00	0.00	0.00	0.00	5,500.00
Land Improvements	18,857.50	0.00	0.00	0.00	18,857.50
Buildings	9,509,006.38	1,112.98	175,718.37	0.00	9,685,837.73
Machinery and Equipment	2,112,848.40	0.00	217,329.35	18,304.00	2,311,873.75
Construction in Progress	3,820.07	0.00	91,390.12	7,645.40	87,564.79
Totals at Historical Cost	11,650,032.35	1,112.98	484,437.84	25,949.40	12,109,633.77
Depreciation					
Improvement Accum	8,113.25	0.00	513.75	0.00	8,627.00
Building Accum	4,389,010.68	0.00	210,384.95	0.00	4,599,395.63
Machinery and Equipment Accum	1,133,325.76	0.00	153,645.75	15,460.90	1,271,510.61
Total Accumulated Depreciation	5,530,449.69	0.00	364,544.45	15,460.90	5,879,533.24
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	6,119,582.66	1,112.98	119,893.39	10,488.50	6,230,100.53

* 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 FY2026	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	199.46	0.00	0.00
Operations and Maintenance (26XX)	1,812.75	0.00	0.00
Transportation (27XX)	964.40	0.00	0.00
Total Depreciation for FY2026	2,976.61	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2025-26

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2025	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2026) [a+b-c-d]	(f) Current Portion Due FY2027	(g) Long-Term Portion Due FY2028
Governmental Activities *							
Compensated Absences	323,342.00	40,203.00	0.00	0.00	363,545.00	0.00	363,545.00
Other Post Employment Benefits	872,244.00	0.00	0.00	634,883.00	237,361.00	0.00	237,361.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,195,586.00	40,203.00	0.00	634,883.00	600,906.00	0.00	600,906.00

* 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

FY2025-26

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Net Pension Liability FY2026

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	734,805.00	17,918.00	0.00	752,723.00
Net Pension - TRS	4,463,601.00	0.00	207,996.00	4,255,605.00