



Trustees' Financial Summary

FY2025-26

Submit ID: 0331-81427122

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 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	Agg of Reidm/indirect	LOCAL	none	local
003	Maintenance Permissive Levy	LOCAL		
006	SUPPLY CHAIN ASSISTANCE FUNDS	FEDERAL		10.555
007	INSURANCE CLAIM PAYMENT	LOCAL		
009	MONTANA MASONIC FOUNDATION	LOCAL		
015	ARt Donations	LOCAL		
016	Tournament Meal Donations	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		
063	VERIZON LEASE AGREEMENT FUNDS	LOCAL		
075	ESSER II	FEDERAL		
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
114	VO-ED AGRICULTURE	STATE		
115	Vo Ed Tech Ed/Industrial Arts	STATE	none	State
117	Health Occupations Education	STATE		
120	Welding Class Fee	LOCAL		
121	Music Donation	LOCAL		
124	Glacier Bank Scholarship Funds	LOCAL		
126	HS Baseball	LOCAL		
129	HS Culinary Fees	LOCAL		
131	School Garden	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
132	Bradley Nelson Golf Scholarship	LOCAL		
134	HS Science Lab Fees	LOCAL		
136	Spirit Fund	LOCAL		
149	PEPSI SCHOLARSHIP FUNDS	LOCAL		
157	Logan Health On-Site Clinic	LOCAL		
474	Pre-Employment Transition Services	LOCAL		
795	IDEA Part B, 2024-25	FEDERAL		
796	IDEA, Part B 2025-26	FEDERAL		
825	Carl Perkins, 24-25	FEDERAL		84.048A
826	CARL PERKINS, 25-26	FEDERAL		84.048A



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	447,959.64	200,910.62	264,888.46	65,054.25
02	Taxes Receivable - Real and Personal (120-149)	44,175.58	7,198.76	3,705.35	
03	Taxes Receivable - Protested (150-159)	1,348.40	219.46	115.47	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	40,233.14	7,009.35	3,445.43	29,345.27
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	533,716.76	215,338.19	272,154.71	94,399.52
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	54,201.99	14,711.37		11,951.32
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	54,201.99	14,711.37		11,951.32
DEFERRED INFLOWS					
36	Deferred Inflows (680)	45,523.98	7,418.22	3,820.82	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	97,551.91	19,943.62		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	336,438.88	173,264.98	268,333.89	82,448.20
52	TOTAL FUND BALANCE/EQUITY	433,990.79	193,208.60	268,333.89	82,448.20
53	TOTAL LIABILITIES AND FUND BALANCE	533,716.76	215,338.19	272,154.71	94,399.52



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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)	(6,870.99)	153,003.07	462,717.54	17,460.22
02	Taxes Receivable - Real and Personal (120-149)	4,517.62			0.07
03	Taxes Receivable - Protested (150-159)	141.27			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,215.73	2,987.79	31,153.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,003.63	155,990.86	493,870.54	17,460.29
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)		12,304.19		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		12,304.19		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,658.89			0.07
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(2,655.26)	143,686.67	493,870.54	17,460.22
52	TOTAL FUND BALANCE/EQUITY	(2,655.26)	143,686.67	493,870.54	17,460.22
53	TOTAL LIABILITIES AND FUND BALANCE	2,003.63	155,990.86	493,870.54	17,460.29



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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)	49,285.78		3,958.23	7,912.35
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)	9,240.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	58,525.78		3,958.23	7,912.35
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)	3,123.81			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	3,123.81			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	55,401.97		3,958.23	7,912.35
52	TOTAL FUND BALANCE/EQUITY	55,401.97		3,958.23	7,912.35
53	TOTAL LIABILITIES AND FUND BALANCE	58,525.78		3,958.23	7,912.35



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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)	580,467.38	41,255.67		(16,685.46)
02	Taxes Receivable - Real and Personal (120-149)	3,170.68			32,182.74
03	Taxes Receivable - Protested (150-159)	96.84			983.33
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,889.08			29,340.23
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	586,623.98	41,255.67		45,820.84
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,267.52			33,166.07
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	583,356.46	41,255.67		12,654.77
52	TOTAL FUND BALANCE/EQUITY	583,356.46	41,255.67		12,654.77
53	TOTAL LIABILITIES AND FUND BALANCE	586,623.98	41,255.67		45,820.84



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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)	4,743.79	38,228.51		
02	Taxes Receivable - Real and Personal (120-149)		1,501.35		
03	Taxes Receivable - Protested (150-159)		45.88		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,369.69		
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	4,743.79	41,145.43		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,547.23		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		14,206.96		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,743.79	25,391.24		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,743.79	39,598.20		
53	TOTAL LIABILITIES AND FUND BALANCE	4,743.79	41,145.43		



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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)	1.20		299,911.79	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1.20		299,911.79	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	1.20		299,911.79	
52	TOTAL FUND BALANCE/EQUITY	1.20		299,911.79	
53	TOTAL LIABILITIES AND FUND BALANCE	1.20		299,911.79	



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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)	143,108.35	75,096.05		
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	143,108.35	75,096.05		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	27,098.09	75,096.05		
25	Other Current Liabilities (621-679)	116,010.26			
35	TOTAL LIABILITIES	143,108.35	75,096.05		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	143,108.35	75,096.05		



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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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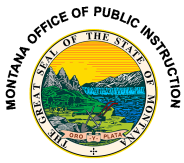
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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2025 Value	2026 Value
1110	District Tax Levy	1,391,748.99	1,394,116.00
1190	Penalties and Interest on Taxes	4,169.97	5,155.39
1320	Tuition from School Districts Within State	0.00	86,620.34
1510	Interest Earnings	21,612.42	18,586.67
1900	Other Revenue from Local Sources	2,010.99	1,920.85
3110	Direct State Aid	1,432,540.68	1,461,349.39
3111	Quality Educator	110,226.73	219,640.98
3112	At Risk Student	4,836.80	6,294.38
3113	Indian Education For All	8,792.91	6,139.40
3114	American Indian Achievement Gap	1,210.00	1,245.00
3115	State Special Education Allowable Cost Payment to Districts	75,601.89	74,600.46
3116	Data For Achievement	8,418.06	8,574.37
3120	State - Guaranteed Tax Base Aid	319,046.55	274,846.86
6100	Material Prior Period Revenue Adjustments	1,804.91	72.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,382,020.90	3,559,162.58

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	1,179,834.35	1,181,067.34	
			2XX Personal Services - Employee Benefits	124,677.01	129,386.66	
			3XX Purchased Professional and Technical Services	0.00	184.50	
			4XX Purchased Property Services	7,599.14	11,981.97	
			5XX Other Purchased Services	4,420.37	6,052.15	
			6XX Supplies and Materials	86,866.73	100,432.59	
			7XX Property and Equipment Acquisition	5,647.72	0.00	
			810 Dues and Fees	3,680.51	6,431.50	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	73,567.27	95,191.67	
			2XX Personal Services - Employee Benefits	7,468.57	8,144.67	
			3XX Purchased Professional and Technical Services	529.90	0.00	
			5XX Other Purchased Services	0.00	21.92	
			6XX Supplies and Materials	1,030.65	1,177.76	
			810 Dues and Fees	88.58	0.00	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	3,795.34	3,934.16	
			2XX Personal Services - Employee Benefits	434.01	18.23	



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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
			5XX Other Purchased Services	6,684.01	3,853.98
		222X Educational Media Services			
			1XX Personal Services - Salaries	77,601.00	79,401.96
			2XX Personal Services - Employee Benefits	7,942.30	8,572.68
			6XX Supplies and Materials	6,608.72	7,915.74
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	78,920.39	78,998.08
			2XX Personal Services - Employee Benefits	12,462.53	13,249.64
			3XX Purchased Professional and Technical Services	4,590.58	4,460.64
			4XX Purchased Property Services	798.00	798.00
			5XX Other Purchased Services	1,727.59	3,880.72
			6XX Supplies and Materials	1,539.93	1,908.15
			810 Dues and Fees	3,206.96	4,026.66
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	141,908.13	145,488.94
			2XX Personal Services - Employee Benefits	22,879.84	24,366.86
			3XX Purchased Professional and Technical Services	0.00	931.00
			4XX Purchased Property Services	0.00	1,480.00
			5XX Other Purchased Services	4,861.72	5,868.15
			6XX Supplies and Materials	6,162.70	3,727.48
			810 Dues and Fees	523.60	565.60
		25XX Support Services - Business			
			1XX Personal Services - Salaries	73,305.23	77,171.21
			2XX Personal Services - Employee Benefits	3,954.62	4,233.93
			3XX Purchased Professional and Technical Services	18,579.57	24,419.08
			5XX Other Purchased Services	2,309.51	2,009.20
			6XX Supplies and Materials	1,573.70	1,499.38
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	69,773.11	76,462.13
			2XX Personal Services - Employee Benefits	13,969.44	15,924.09
			3XX Purchased Professional and Technical Services	134,654.00	141,876.27
			4XX Purchased Property Services	101,977.55	99,673.88
			5XX Other Purchased Services	31,449.28	32,311.30
			6XX Supplies and Materials	21,806.01	17,743.53
			7XX Property and Equipment Acquisition	10,779.95	5,933.20
			810 Dues and Fees	132.50	132.50
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,969.85	6,404.79
			2XX Personal Services - Employee Benefits	234.65	356.89
			5XX Other Purchased Services	1,822.37	2,067.61
			6XX Supplies and Materials	1,614.32	3,416.50



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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	143,805.03	205,124.33
	280		Special Education - Local and State		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	114,042.45	135,539.85
		2XX	Personal Services - Employee Benefits	20,893.99	23,684.87
		5XX	Other Purchased Services	423.04	0.00
		6XX	Supplies and Materials	3,423.22	1,951.99
		810	Dues and Fees	0.00	89.25
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries	1,454.64	1,527.10
		2XX	Personal Services - Employee Benefits	158.37	169.40
		3XX	Purchased Professional and Technical Services	40,129.37	40,286.20
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	15,641.34	16,456.38
		2XX	Personal Services - Employee Benefits	3,412.53	3,620.89
		5XX	Other Purchased Services	0.00	220.15
		6XX	Supplies and Materials	97.00	0.00
		810	Dues and Fees	358.26	362.46
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	620.20	954.15
		2XX	Personal Services - Employee Benefits	36.88	57.25
		5XX	Other Purchased Services	38.80	0.00
	365		Indian Education for All		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	4,242.00	1,340.00
		2XX	Personal Services - Employee Benefits	0.00	6.20
		5XX	Other Purchased Services	0.00	925.39
		6XX	Supplies and Materials	1,990.88	2,917.26
		810	Dues and Fees	0.00	50.00
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	2,437.20	845.40
		2XX	Personal Services - Employee Benefits	114.64	50.74
		5XX	Other Purchased Services	7.50	0.00
	390		State Career & Technical Education Entitlement - Undistributed		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	216,377.77	231,306.76
		2XX	Personal Services - Employee Benefits	22,547.16	24,292.13
		4XX	Purchased Property Services	22.63	177.60
	710		School Sponsored Extracurricular Activities		
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	5,524.78	11,501.01



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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	261.45	561.31
			5XX Other Purchased Services	2,167.43	2,148.06
			6XX Supplies and Materials	3,243.41	3,930.25
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	27,499.10	27,399.97
			2XX Personal Services - Employee Benefits	125.62	126.47
			5XX Other Purchased Services	8,642.76	15,899.63
			6XX Supplies and Materials	98.29	389.20
			810 Dues and Fees	4,090.00	2,510.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	28,007.02	26,096.49
			2XX Personal Services - Employee Benefits	1,376.43	1,333.60
			4XX Purchased Property Services	17,909.97	37,080.66
			5XX Other Purchased Services	2,912.88	5,531.51
			6XX Supplies and Materials	20,988.59	21,220.72
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	151,645.03	174,429.96
			2XX Personal Services - Employee Benefits	8,527.52	12,358.20
			3XX Purchased Professional and Technical Services	1,180.00	400.00
			4XX Purchased Property Services	11,956.44	4,122.60
			5XX Other Purchased Services	34,505.56	39,125.99
			6XX Supplies and Materials	22,884.78	17,676.06
			810 Dues and Fees	6,272.75	6,264.75
	999 Undistributed				
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			920 Resources Transferred to Other School Districts or Cooperatives	64,000.00	0.00
			950 Resources Transferred for Educational Savings Accounts	0.00	8,368.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,386,058.52</u>	<u>3,555,585.66</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					414,929.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,559,162.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,555,585.66	(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	97,551.91	Less Last Year	82,067.61	(4b)	15,484.30	
					15,484.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					433,990.79	(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	227,957.49	227,117.23
	1190 Penalties and Interest on Taxes	726.04	1,239.94
	1510 Interest Earnings	7,856.20	6,046.42
	2220 County On-Schedule Transportation Reimbursement	26,306.78	28,768.66
	3210 State - On-Schedule Transportation Reimbursement	26,656.27	66,573.51
	6100 Material Prior Period Revenue Adjustments	225.00	923.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		289,727.78	330,669.57

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	5,361.93	5,230.20
			2XX Personal Services - Employee Benefits	915.47	969.49
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	10,865.09	11,116.43
			2XX Personal Services - Employee Benefits	1,677.20	1,777.81
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	6,213.03	6,538.23
			2XX Personal Services - Employee Benefits	54.99	56.88
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	149,644.85	169,428.50
			2XX Personal Services - Employee Benefits	22,798.95	25,554.03
			3XX Purchased Professional and Technical Services	310.00	275.00
			4XX Purchased Property Services	13,089.70	12,889.13
			5XX Other Purchased Services	74,113.28	43,407.42
			6XX Supplies and Materials	31,675.17	34,994.98
			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	0.00	5,181.24
			2XX Personal Services - Employee Benefits	0.00	290.07
			6XX Supplies and Materials	0.00	1,395.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				330,321.66	337,230.79



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					197,632.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					330,669.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					337,230.79	(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	19,943.62	Less Last Year	17,806.19	(4b)	2,137.43	
					2,137.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					193,208.60	(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	61,351.18	116,886.96
	1190 Penalties and Interest on Taxes	136.83	261.97
	1510 Interest Earnings	7,171.54	6,687.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		68,659.55	123,836.13

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					206,947.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					123,836.13 (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)					268,333.89 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	5,584.03	2,659.14
	1621 Lunch Sales	147,098.11	180,612.59
	1900 Other Revenue from Local Sources	20.24	0.00
	1920 Contributions/Donations from Private Sources	680.57	3,680.30
	4550 Federal School Nutrition Reimbursement	176,682.31	180,266.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		330,065.26	367,218.55

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

PRC	Program	Function	Object	2025 Value	2026 Value
	910 Food Services				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	4,970.40	5,230.51
			2XX Personal Services - Employee Benefits	44.12	45.59
		31XX Food Services			
			1XX Personal Services - Salaries	181,741.98	166,019.87
			2XX Personal Services - Employee Benefits	37,516.78	34,296.55
			4XX Purchased Property Services	3,125.00	2,110.72
			5XX Other Purchased Services	2,674.72	2,362.89
			6XX Supplies and Materials	199,136.24	136,967.11
			7XX Property and Equipment Acquisition	8,300.00	0.00
			810 Dues and Fees	230.00	450.00
006	SUPPLY CHAIN ASSISTANCE FUNDS				
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	23,508.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				437,739.24	370,991.43



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	86,221.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	367,218.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	370,991.43	(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)	82,448.20	(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	63,592.31	142,457.41
	1190 Penalties and Interest on Taxes	128.72	357.60
	1510 Interest Earnings	336.05	381.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		64,057.08	143,196.89

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	2,085.68	106,619.70
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	57,795.94	41,855.16
			2XX Personal Services - Employee Benefits	204.64	201.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				60,086.26	148,676.04

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					2,823.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					143,196.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					148,676.04 (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)					-2,655.26 (5)



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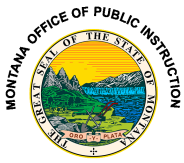
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Schedule of Revenues, Expenditures and Changes in Fund Balance

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	5,208.20	4,125.05
	2240 County Retirement Distribution	436,330.43	484,089.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		441,538.63	488,214.62

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	220,530.54	214,121.97
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	12,621.11	16,094.12
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	594.39	642.51
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	12,362.49	12,770.31
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	13,959.80	14,311.08
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	25,711.47	26,608.32
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	12,906.55	13,529.38
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	10,376.33	12,408.82
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	23,772.22	26,157.44
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	30,066.21	31,057.98
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	232.18	243.48
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	2,680.53	2,816.05
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	103.39	879.26
	365	Indian Education for All			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	232.36



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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
		27XX	Student Transportation Services		
		2XX	Personal Services - Employee Benefits	401.69	140.94
376	State - Transformational Learning Aid				
	1XXX	Instruction			
	2XX	Personal Services - Employee Benefits		199.49	0.00
390	State Career & Technical Education Entitlement - Undistributed				
	1XXX	Instruction			
	2XX	Personal Services - Employee Benefits		36,864.75	39,429.15
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
	2XX	Personal Services - Employee Benefits		834.75	1,640.02
	34XX	Extracurricular - Activities			
	2XX	Personal Services - Employee Benefits		4,768.35	4,539.99
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
	2XX	Personal Services - Employee Benefits		6,251.49	7,001.57
	35XX	Extracurricular - Athletics			
	2XX	Personal Services - Employee Benefits		18,999.79	22,860.67
910	Food Services				
	25XX	Support Services - Business			
	2XX	Personal Services - Employee Benefits		817.55	858.08
	31XX	Food Services			
	2XX	Personal Services - Employee Benefits		29,843.46	26,926.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				464,898.53	475,270.05

Schedule Of Changes Worksheet					Fund Code 14
Beginning Fund Balance					130,742.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					488,214.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					475,270.05 (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)					143,686.67 (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	Agg of Reidm/indirect	
	1510 Interest Earnings	15,735.73
007	INSURANCE CLAIM PAYMENT	
	5200 Sale or Compensation for Loss of Assets	18,947.78
015	ARt Donations	
	1920 Contributions/Donations from Private Sources	2,000.00
016	Tournament Meal Donations	
	1920 Contributions/Donations from Private Sources	8,298.00
021	Flathead Electric SRO Grant 2024	
	1920 Contributions/Donations from Private Sources	42,500.00
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	
	1920 Contributions/Donations from Private Sources	1,729.57
040	SMALL BUSINESS CLASS	
	1920 Contributions/Donations from Private Sources	24,024.80
046	HIGH SCHOOL WOODS CLASS FEES	
	1920 Contributions/Donations from Private Sources	3,245.44
063	VERIZON LEASE AGREEMENT FUNDS	
	1920 Contributions/Donations from Private Sources	10,721.16
075	ESSER II	
	6100 Material Prior Period Revenue Adjustments	-611.54
098	Swimming	
	1920 Contributions/Donations from Private Sources	11,091.84
099	Wrestling	
	1920 Contributions/Donations from Private Sources	15,443.02
100	Soccer	
	1920 Contributions/Donations from Private Sources	34,422.56
102	HS AUTO SHOP	
	1920 Contributions/Donations from Private Sources	599.60
104	Cross Country	
	1920 Contributions/Donations from Private Sources	13,922.79
109	Activity Bus	
	1920 Contributions/Donations from Private Sources	6,757.64
111	Golf	
	1920 Contributions/Donations from Private Sources	1,840.00
112	Vo Ed Business/Marketing	
	3900 State - Career & Technical Education	1,982.00
113	Vo Ed Family & Consumer Science	
	3900 State - Career & Technical Education	2,046.00



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114 VO-ED AGRICULTURE

3900 State - Career & Technical Education 133.00

115 Vo Ed Tech Ed/Industrial Arts

3900 State - Career & Technical Education 2,344.00

117 Health Occupations Education

3900 State - Career & Technical Education 1,047.00

120 Welding Class Fee

1920 Contributions/Donations from Private Sources 130.00

121 Music Donation

1920 Contributions/Donations from Private Sources 9,247.72

126 HS Baseball

1920 Contributions/Donations from Private Sources 26,881.81

129 HS Culinary Fees

1920 Contributions/Donations from Private Sources 1,280.25

131 School Garden

1920 Contributions/Donations from Private Sources 2,050.00

132 Bradley Nelson Golf Scholarship

1920 Contributions/Donations from Private Sources 1,000.00

134 HS Science Lab Fees

1920 Contributions/Donations from Private Sources 5,248.50

136 Spirit Fund

1920 Contributions/Donations from Private Sources 967.54

149 PEPSI SCHOLARSHIP FUNDS

1920 Contributions/Donations from Private Sources 500.00

157 Logan Health On-Site Clinic

1910 Rentals 685.00

474 Pre-Employment Transition Services

4740 Pre-Employment Transition Services (DPHHS) 13,382.00

796 IDEA, Part B 2025-26

4560 IDEA, Part B, Special Education 82,962.00

826 CARL PERKINS, 25-26

4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant 22,119.00

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

384,674.21

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

Fund Code 15

PRC	Program	Function	Object	2025 Value	2026 Value
007	INSURANCE CLAIM PAYMENT				
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			4XX	Purchased Property Services	18,947.78
			007 Subtotal		18,947.78



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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
009	MONTANA MASONIC FOUNDATION				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		100.80
			009 Subtotal		100.80
015	ARt Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,465.68
			015 Subtotal		1,465.68
016	Tournament Meal Donations				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials		7,674.32
			016 Subtotal		7,674.32
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
038	BUSINESS OFFICE PROFESSIONAL DEVELOPMENT				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			5XX Other Purchased Services		445.16
			6XX Supplies and Materials		1,775.57
			038 Subtotal		2,220.73
040	SMALL BUSINESS CLASS				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		22,981.93
			040 Subtotal		22,981.93
046	HIGH SCHOOL WOODS CLASS FEES				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,645.33
			046 Subtotal		1,645.33
098	Swimming				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		2,295.07



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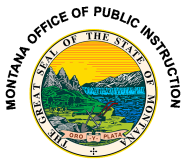
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2025 Value	2026 Value
			2XX Personal Services - Employee Benefits		116.83
			4XX Purchased Property Services		1,880.00
			5XX Other Purchased Services		1,477.58
			6XX Supplies and Materials		1,543.35
			098 Subtotal		7,312.83
099	Wrestling				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries		7,930.30
			2XX Personal Services - Employee Benefits		398.44
			3XX Purchased Professional and Technical Services		756.44
			5XX Other Purchased Services		5,646.68
			6XX Supplies and Materials		2,583.89
			810 Dues and Fees		2,152.00
			099 Subtotal		19,467.75
100	Soccer				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries		3,300.09
			2XX Personal Services - Employee Benefits		179.58
			3XX Purchased Professional and Technical Services		4,376.60
			4XX Purchased Property Services		3,500.00
			5XX Other Purchased Services		9,229.08
			6XX Supplies and Materials		24,794.22
			810 Dues and Fees		1,635.10
			100 Subtotal		47,014.67
102	HS AUTO SHOP				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		1,592.10
			102 Subtotal		1,592.10
104	Cross Country				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries		2,349.34
			2XX Personal Services - Employee Benefits		112.95
			5XX Other Purchased Services		102.00
			6XX Supplies and Materials		4,808.11
			810 Dues and Fees		1,658.36
			104 Subtotal		9,030.76



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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
109	Activity Bus				
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			4XX Purchased Property Services		2,620.25
			6XX Supplies and Materials		4,137.39
			109 Subtotal		6,757.64
111	Golf				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		1,425.31
			2XX Personal Services - Employee Benefits		39.82
			5XX Other Purchased Services		1,499.57
			6XX Supplies and Materials		8,721.44
			810 Dues and Fees		1,068.28
			111 Subtotal		12,754.42
112	Vo Ed Business/Marketing				
	392	State Career & Technical Education Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		732.20
			112 Subtotal		732.20
113	Vo Ed Family & Consumer Science				
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		597.20
			113 Subtotal		597.20
115	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Education Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		994.21
			115 Subtotal		994.21
121	Music Donation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,283.21
			121 Subtotal		2,283.21
126	HS Baseball				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		1,702.81
			2XX Personal Services - Employee Benefits		95.26
			3XX Purchased Professional and Technical Services		2,574.16



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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
			4XX Purchased Property Services		2,588.00
			5XX Other Purchased Services		45.00
			6XX Supplies and Materials		3,988.51
			126 Subtotal		10,993.74
129	HS Culinary Fees				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,217.94
			129 Subtotal		1,217.94
131	School Garden				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		758.43
			131 Subtotal		758.43
132	Bradley Nelson Golf Scholarship				
	820 Civic Services				
	33XX Community Services				
			8XX Other Expenditures		1,000.00
			132 Subtotal		1,000.00
134	HS Science Lab Fees				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		869.94
			134 Subtotal		869.94
136	Spirit Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			6XX Supplies and Materials		904.51
			136 Subtotal		904.51
474	Pre-Employment Transition Services				
	474 Pre-Employment Transition Services (DPHHS)				
	1XXX Instruction				
			6XX Supplies and Materials		275.00
	24XX Support Services - School Administration				
			3XX Purchased Professional and Technical Services		218.00
			474 Subtotal		493.00
796	IDEA, Part B 2025-26				
	456 IDEA, Part B, Special Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		66,466.27



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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
			2XX Personal Services - Employee Benefits		16,514.22
			796 Subtotal		82,980.49
826	CARL PERKINS, 25-26				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
	1XXX Instruction				
			6XX Supplies and Materials		21,428.46
			810 Dues and Fees		690.00
			826 Subtotal		22,118.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					306,160.07

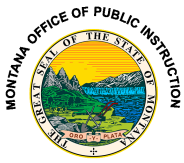
Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	415,356.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	384,674.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	306,160.07	(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)	493,870.54	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	15,735.73	0.00	15,735.73
007 INSURANCE CLAIM PAYMENT	18,947.78	18,947.78	0.00
009 MONTANA MASONIC FOUNDATION	0.00	100.80	-100.80
015 ARt Donations	2,000.00	1,465.68	534.32
016 Tournament Meal Donations	8,298.00	7,674.32	623.68
021 Flathead Electric SRO Grant 2024	42,500.00	21,250.00	21,250.00
038 BUSINESS OFFICE PROFESSIONAL DEVELOPMENT	1,729.57	2,220.73	-491.16
040 SMALL BUSINESS CLASS	24,024.80	22,981.93	1,042.87
046 HIGH SCHOOL WOODS CLASS FEES	3,245.44	1,645.33	1,600.11
063 VERIZON LEASE AGREEMENT FUNDS	10,721.16	0.00	10,721.16
075 ESSER II	-611.54	0.00	-611.54
098 Swimming	11,091.84	7,312.83	3,779.01
099 Wrestling	15,443.02	19,467.75	-4,024.73
100 Soccer	34,422.56	47,014.67	-12,592.11
102 HS AUTO SHOP	599.60	1,592.10	-992.50
104 Cross Country	13,922.79	9,030.76	4,892.03



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
109 Activity Bus	6,757.64	6,757.64	0.00
111 Golf	1,840.00	12,754.42	-10,914.42
112 Vo Ed Business/Marketing	1,982.00	732.20	1,249.80
113 Vo Ed Family & Consumer Science	2,046.00	597.20	1,448.80
114 VO-ED AGRICULTURE	133.00	0.00	133.00
115 Vo Ed Tech Ed/Industrial Arts	2,344.00	994.21	1,349.79
117 Health Occupations Education	1,047.00	0.00	1,047.00
120 Welding Class Fee	130.00	0.00	130.00
121 Music Donation	9,247.72	2,283.21	6,964.51
126 HS Baseball	26,881.81	10,993.74	15,888.07
129 HS Culinary Fees	1,280.25	1,217.94	62.31
131 School Garden	2,050.00	758.43	1,291.57
132 Bradley Nelson Golf Scholarship	1,000.00	1,000.00	0.00
134 HS Science Lab Fees	5,248.50	869.94	4,378.56
136 Spirit Fund	967.54	904.51	63.03
149 PEPSI SCHOLARSHIP FUNDS	500.00	0.00	500.00
157 Logan Health On-Site Clinic	685.00	0.00	685.00
474 Pre-Employment Transition Services	13,382.00	493.00	12,889.00
796 IDEA, Part B 2025-26	82,962.00	82,980.49	-18.49
826 CARL PERKINS, 25-26	22,119.00	22,118.46	0.54
Total	384,674.21	306,160.07	78,514.14



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2025 Value	2026 Value
	1110 District Tax Levy	14.12	8.00
	1190 Penalties and Interest on Taxes	0.03	0.00
	1510 Interest Earnings	605.50	589.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		619.65	597.76

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

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 17

Beginning Fund Balance				16,862.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				597.76	(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)				17,460.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue	2025 Value	2026 Value	
	1311 Driver's Education Fees	4,193.08	22,123.03	
	1510 Interest Earnings	2,088.80	1,960.86	
	3260 State - Driver's Education Reimbursement	2,234.26	10,045.29	
	5200 Sale or Compensation for Loss of Assets	3,300.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,816.14	34,129.18	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		4,662.00	33,229.33
		2XX Personal Services - Employee Benefits		20.34	1,452.96
		4XX Purchased Property Services		735.15	267.77
		5XX Other Purchased Services		1,000.00	1,000.00
		6XX Supplies and Materials		519.52	2,737.00
	221X Improvement of Instruction Services				
		5XX Other Purchased Services		0.00	2,742.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,937.01	41,429.06

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					62,701.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					34,129.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					41,429.06 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					55,401.97 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2025 Value	2026 Value	
	1510 Interest Earnings	226.21	92.43	
	1910 Rentals	125.00	1,780.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		351.21	1,872.43	

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	6,915.84	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,915.84	0.00

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						2,085.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,872.43 (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)						3,958.23 (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	274.49	267.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		274.49	267.35

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	7,645.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	267.35	(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)	7,912.35	(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	98,333.05	99,996.47
	1190 Penalties and Interest on Taxes	294.87	367.09
	1510 Interest Earnings	18,644.21	19,613.55
	3281 State - Technology Aid	2,585.48	2,541.90
	5200 Sale or Compensation for Loss of Assets	4,349.45	5,145.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		124,207.06	127,664.68

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	42,514.04	38,434.81
			7XX Property and Equipment Acquisition	9,967.65	34,633.20
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	22,784.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				52,481.69	95,852.66

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	551,681.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,664.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	95,852.66	(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 136.62 (4b)	-136.62	
	-136.62	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	583,356.46	(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	2,118.84	1,394.02
	1900 Other Revenue from Local Sources	35.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,153.84	1,394.02

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	1,179.36	0.00
			2XX	Personal Services - Employee Benefits	5.39	0.00
			3XX	Purchased Professional and Technical Services	500.00	0.00
			5XX	Other Purchased Services	19,920.95	0.00
			6XX	Supplies and Materials	44,548.90	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					66,154.60	0.00

Schedule Of Changes Worksheet				Fund Code 29
Beginning Fund Balance				39,861.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,394.02 (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)				41,255.67 (5)



Trustees' Financial Summary

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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	987,831.16	1,016,161.83	
	1190 Penalties and Interest on Taxes	2,950.92	3,701.93	
	1510 Interest Earnings	10,287.89	9,559.81	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,001,069.97	1,029,423.57	

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
			840 Principal On Debt	635,000.00	660,000.00
			850 Interest on Debt	375,064.27	353,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,010,247.10	1,013,982.83

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					-2,785.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,029,423.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,013,982.83 (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)					12,654.77 (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	134.35	156.48
	5200 Sale or Compensation for Loss of Assets	799.50	134.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		933.85	291.19

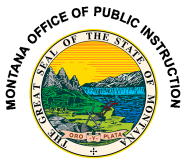
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

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				4,452.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				291.19	(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)				4,743.79	(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	45,379.27	47,369.66
	1190 Penalties and Interest on Taxes	135.15	216.99
	1510 Interest Earnings	2,141.07	948.24
	3283 State - School Major Maintenance Aid (SMMA)	8,328.00	33,604.21
	6100 Material Prior Period Revenue Adjustments	265.31	1,579.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		56,248.80	83,718.74

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				
		1XXX Instruction			
			4XX Purchased Property Services	175.00	0.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	47,496.11	79,101.25
			6XX Supplies and Materials	30,635.83	20,529.73
			7XX Property and Equipment Acquisition	0.00	4,000.00
	910 Food Services				
		31XX Food Services			
			7XX Property and Equipment Acquisition	4,305.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				82,612.49	103,630.98

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	63,383.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83,718.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	103,630.98	(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	14,206.96	
Less Last Year	18,079.57	(4b)
	-3,872.61	
	-3,872.61	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	39,598.20	(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	236,802.19	204,369.06
	6100 Material Prior Period Revenue Adjustments	0.00	-2,413.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		236,802.19	201,955.16

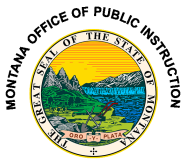
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2025 Value	2026 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	156,571.09	191,555.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				156,571.09	191,555.66

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	289,512.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	201,955.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	191,555.66	(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)	299,911.79	(5)



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Detail Expenditure

Fund	Account	Description	2025 Value	2026 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	96,557.14	100,676.26
XX	39X 1XXX 112	Certified Teacher Staff Salaries	216,377.77	231,306.76
XX	456 1XXX 112	Certified Teacher Staff Salaries	62,267.38	66,466.27
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,140,886.87	1,143,646.77
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,545.88	3,231.79
XX	XXX 26XX 41X	Energy Utility Services	54,200.75	51,177.68
XX	XXX 4XXX 725	Major Construction Services	155,101.03	227,908.98
XX	XXX XXXX 455	Technology Repairs and Rental	251.30	1,580.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	2,085.68	106,619.70
XX	XXX XXXX 735	Technology Equipment and Software	72,192.03	34,633.20
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	XXX XXXX 682	Technology Supplies	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	55,951.20
b. Related Services Block Grant Entitlement	18,649.26
c. Total Entitlements Subject to Reversion	74,600.46

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)]	99,218.62
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	265,513.17
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:

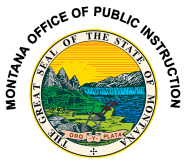
If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted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

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	135,539.85	41,855.16	0.00	0.00	0.00
280	1XXX	2XX	23,684.87	201.18	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,951.99	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,527.10	0.00	0.00	0.00	0.00
280	21XX	2XX	169.40	0.00	0.00	0.00	0.00
280	21XX	3XX	40,286.20	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	16,456.38	0.00	0.00	0.00	0.00
280	24XX	2XX	3,620.89	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	220.15	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			223,456.83	42,056.34	0.00	0.00	0.00

265,513.17

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

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	6,196.00	0.00	0.00	0.00	6,196.00
Land Improvements	8,582.50	0.00	0.00	0.00	8,582.50
Buildings	18,222,097.62	0.00	158,443.27	0.00	18,380,540.89
Machinery and Equipment	2,222,359.18	0.00	167,557.85	9,856.00	2,380,061.03
Construction in Progress	4,990.00	0.00	23,938.00	9,980.00	18,948.00
Totals at Historical Cost	20,464,225.30	0.00	349,939.12	19,836.00	20,794,328.42
Depreciation					
Building Accum	4,011,787.71	0.00	357,073.77	0.00	4,368,861.48
Machinery and Equipment Accum	1,155,699.71	0.00	178,485.70	8,325.10	1,325,860.31
Total Accumulated Depreciation	5,167,487.42	0.00	535,559.47	8,325.10	5,694,721.79
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	15,296,737.88	0.00	-185,620.35	11,510.90	15,099,606.63

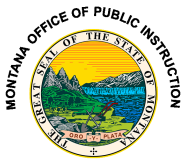
* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** 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)	158.18	0.00	0.00
Operations and Maintenance (26XX)	393.50	0.00	0.00
Transportation (27XX)	964.40	0.00	0.00
Extracurricular (34XX, 35XX)	1,369.75	0.00	0.00
Total Depreciation for FY2026	2,885.83	0.00	0.00

*** Has comment.



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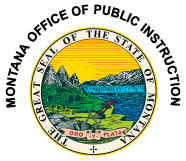
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Schedule of Changes in Long-Term Liabilities

	(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	246,652.00	37,285.00	0.00	0.00	283,937.00	0.00	283,937.00
Other Post Employment Benefits	702,747.00	0.00	0.00	521,166.00	181,581.00	0.00	181,581.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	949,399.00	37,285.00	0.00	521,166.00	465,518.00	0.00	465,518.00
Bond(s)							
12/29/2015	5,710,000.00	0.00	425,000.00	0.00	5,285,000.00	440,000.00	4,845,000.00
06/14/2016	3,135,000.00	0.00	235,000.00	0.00	2,900,000.00	240,000.00	2,660,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	8,845,000.00	0.00	660,000.00	0.00	8,185,000.00	680,000.00	7,505,000.00

* 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.

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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	395,665.00	9,648.00	0.00	405,313.00
Net Pension - TRS	2,403,478.00	0.00	111,998.00	2,291,480.00