



Trustees' Financial Summary

FY2024-25

Submit ID:

16 Gallatin County

0364 Gallatin Gateway 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:

Mary Thurber

Phone #:

(406) 763-4415

(Signature)

(Date)

Chair, Board of Trustees:

Timothy Melton

(Signature)

(Date)

County Superintendent

John Nielson

(Signature)

(Date)

Software

Accounting Package:

Black Mountain

For FY25 did the district employ a certified special education director?

No

As reported through Infinite Campus, the district does not employ 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. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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#
110	Medicaid Reimbursement	STATE	110	
145	Misc.	LOCAL	145	
160	Library	LOCAL	160	
163	Federal Child Nutrition	FEDERAL	163	
166	Nurse	LOCAL	166	
170	Technology	LOCAL	170	
173	Enhancing Mental Health and Resiliency (AWARE) Mini Grant	STATE	173	
193	Music	LOCAL	193	
207	Excess Sale Proceeds	LOCAL	207	
223	JMG	STATE	223	
360	Gifted and Talented Grant	STATE	360	
365	Indian Ed.	STATE	365	
433	Reap ('25)	FEDERAL	433	
435	Title I (FY25)	FEDERAL	435	
710	Field Trips	LOCAL	710	
785	State School Emergency Relief	STATE	785	
910	Budget Amendment			
911	Budget Amendment			



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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)	19,028.91	(29,469.83)	180,846.82	6,757.33
02	Taxes Receivable - Real and Personal (120-149)	27,529.87	692.12	1,087.20	
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	46,558.78	(28,777.71)	181,934.02	6,757.33
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	59,116.22			
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	59,116.22			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	27,529.87	692.12	1,087.20	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(40,087.31)	(29,469.83)	180,846.82	6,757.33
52	TOTAL FUND BALANCE/EQUITY	(40,087.31)	(29,469.83)	180,846.82	6,757.33
53	TOTAL LIABILITIES AND FUND BALANCE	46,558.78	(28,777.71)	181,934.02	6,757.33



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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)	23,342.11	74,688.96	9,444.84	18,557.50
02	Taxes Receivable - Real and Personal (120-149)	7.28			1,075.72
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			8,065.00	
06	Other Current Assets (190-210)			15,938.72	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	23,349.39	74,688.96	33,448.56	19,633.22
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)	7.28			1,075.72
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	23,342.11	74,688.96	33,448.56	18,557.50
52	TOTAL FUND BALANCE/EQUITY	23,342.11	74,688.96	33,448.56	18,557.50
53	TOTAL LIABILITIES AND FUND BALANCE	23,349.39	74,688.96	33,448.56	19,633.22



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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)				590.33
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				590.33
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				590.33
52	TOTAL FUND BALANCE/EQUITY				590.33
53	TOTAL LIABILITIES AND FUND BALANCE				590.33



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(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)	(10,807.84)	4,435.73		
02	Taxes Receivable - Real and Personal (120-149)	818.39			77.40
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	(9,989.45)	4,435.73		77.40
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)	818.39			77.40
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	(10,807.84)	4,435.73		
52	TOTAL FUND BALANCE/EQUITY	(10,807.84)	4,435.73		
53	TOTAL LIABILITIES AND FUND BALANCE	(9,989.45)	4,435.73		77.40



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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)	860.24	63,758.33		
02	Taxes Receivable - Real and Personal (120-149)		3,903.21		
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)				
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	860.24	67,661.54		
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)		3,903.21		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	860.24	63,758.33		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	860.24	63,758.33		
53	TOTAL LIABILITIES AND FUND BALANCE	860.24	67,661.54		



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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

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,622.91		52,596.66	
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	1,622.91		52,596.66	
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	1,622.91		52,596.66	
52	TOTAL FUND BALANCE/EQUITY	1,622.91		52,596.66	
53	TOTAL LIABILITIES AND FUND BALANCE	1,622.91		52,596.66	



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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)	36,446.41	18,427.99		
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	36,446.41	18,427.99		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	15,691.02	18,427.99		
25	Other Current Liabilities (621-679)	20,755.39			
35	TOTAL LIABILITIES	36,446.41	18,427.99		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	36,446.41	18,427.99		



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Balance Sheet

		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Custodial Fund - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2024 Value	2025 Value
1110	District Tax Levy	552,116.12	355,672.85
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	247,683.90
1310	Individual Tuition	0.00	682.50
1510	Interest Earnings	0.00	748.28
1900	Other Revenue from Local Sources	22.00	11,650.33
1910	Rentals	0.00	3,510.00
1920	Contributions/Donations from Private Sources	20.00	182.30
3110	Direct State Aid	542,614.37	534,513.80
3111	Quality Educator	58,375.42	78,969.50
3112	At Risk Student	2,412.30	2,120.71
3113	Indian Education For All	3,801.69	3,743.76
3114	American Indian Achievement Gap	940.00	1,210.00
3115	State Special Education Allowable Cost Payment to Districts	23,285.71	22,395.03
3116	Data For Achievement	3,639.51	3,584.16
3120	State - Guaranteed Tax Base Aid	100,408.50	84,496.08
6100	Material Prior Period Revenue Adjustments	40,337.19	-48,242.47
9710	Residual Equity Transfers In	0.00	6,233.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,327,972.81	1,309,153.81

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

PRC	Program	Function	Object	2024 Value	2025 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	580,230.54	700,499.94
			2XX Personal Services - Employee Benefits	107,425.59	99,092.57
			3XX Purchased Professional and Technical Services	1,042.12	1,786.12
			5XX Other Purchased Services	116.59	11.84
			6XX Supplies and Materials	83,730.16	23,723.69
			810 Dues and Fees	704.79	800.38
21XX Support Services - Students					
			1XX Personal Services - Salaries	21,889.87	78,585.29
			2XX Personal Services - Employee Benefits	2,616.35	8,602.20
			6XX Supplies and Materials	422.21	0.00
			810 Dues and Fees	0.00	52.63
			8XX Other Expenditures	277.70	0.00
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	0.00	12,456.35
			2XX Personal Services - Employee Benefits	0.00	1,087.11



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2024 Value	2025 Value
			6XX Supplies and Materials	0.00	249.94
			810 Dues and Fees	5,292.04	311.11
		222X	Educational Media Services		
			3XX Purchased Professional and Technical Services	3,683.78	2,062.93
			6XX Supplies and Materials	3,202.96	3,363.35
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	157,671.60	42,399.00
			2XX Personal Services - Employee Benefits	23,869.01	0.00
			3XX Purchased Professional and Technical Services	16,595.45	11,138.14
			5XX Other Purchased Services	15,494.97	13,553.77
			6XX Supplies and Materials	13,853.97	17,467.79
			7XX Property and Equipment Acquisition	10,529.15	0.00
			810 Dues and Fees	9,597.40	13,041.93
			8XX Other Expenditures	0.00	650.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	251.68	0.00
			2XX Personal Services - Employee Benefits	1.07	0.00
			3XX Purchased Professional and Technical Services	0.00	40.00
			5XX Other Purchased Services	0.00	274.70
			6XX Supplies and Materials	91.24	0.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	15,478.90	66,645.47
			2XX Personal Services - Employee Benefits	608.70	2,233.41
			3XX Purchased Professional and Technical Services	47,794.79	35,877.82
			4XX Purchased Property Services	334.50	0.00
			5XX Other Purchased Services	16.64	1,050.63
			6XX Supplies and Materials	7,527.08	4,877.73
			810 Dues and Fees	1,915.80	0.00
			8XX Other Expenditures	0.00	4,635.22
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	672.00	71,561.65
			2XX Personal Services - Employee Benefits	38.84	12,280.26
			3XX Purchased Professional and Technical Services	343.80	594.40
			4XX Purchased Property Services	59,398.12	41,116.88
			5XX Other Purchased Services	57,041.00	30,486.00
			6XX Supplies and Materials	18,246.19	1,234.88
			7XX Property and Equipment Acquisition	0.00	599.80
			810 Dues and Fees	0.00	144.00
			8XX Other Expenditures	548.30	0.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services	43.48	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2024 Value	2025 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	48,955.88	64,681.68
			2XX Personal Services - Employee Benefits	7,963.33	8,996.12
			6XX Supplies and Materials	0.00	2,125.82
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			920 Resources Transferred to Other School Districts or Cooperatives	1,280.63	2,463.30
	360	State - Gifted & Talented Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries	600.00	0.00
	365	Indian Education for All			
		222X	Educational Media Services		
			6XX Supplies and Materials	2,060.00	0.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services	210.38	0.00
	430	Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services	334.50	0.00
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	600.00	0.00
			2XX Personal Services - Employee Benefits	2.52	0.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	6,200.00	0.00
			2XX Personal Services - Employee Benefits	268.44	0.00
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	11,440.00	6,338.93
			2XX Personal Services - Employee Benefits	692.63	415.97
			6XX Supplies and Materials	26,763.38	1,562.84
163	Federal Child Nutrition				
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials	0.00	2,337.17
193	Music				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	200.00
			6XX Supplies and Materials	0.00	295.37



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01		
PRC	Program	Function	Object		2024 Value	2025 Value	
223	JMG						
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			5XX	Other Purchased Services	0.00	350.00	
365	Indian Ed.						
	365	Indian Education for All					
		1XXX	Instruction				
			6XX	Supplies and Materials	0.00	68.63	
710	Field Trips						
	710	School Sponsored Extracurricular Activities					
		34XX	Extracurricular - Activities				
			5XX	Other Purchased Services	0.00	749.15	
			6XX	Supplies and Materials	0.00	436.88	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,375,970.07</u>	<u>1,395,610.79</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					46,369.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,309,153.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,395,610.79	(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	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-40,087.31	(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	2024 Value	2025 Value
1110	District Tax Levy	103,126.87	1,182.67
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	1,282.88
1410	Individual Transportation Fees	1,111.42	1,438.46
1510	Interest Earnings	3,006.44	2,654.68
1920	Contributions/Donations from Private Sources	0.00	500.63
3210	State - On-Schedule Transportation Reimbursement	2,044.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		109,288.87	7,059.32

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

PRC	Program	Function	Object	2024 Value	2025 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
		1XX	Personal Services - Salaries	38,180.80	22,791.74
		2XX	Personal Services - Employee Benefits	1,807.25	512.44
		5XX	Other Purchased Services	2,677.53	2,426.53
25XX Support Services - Business					
		1XX	Personal Services - Salaries	2,488.91	16,362.40
		2XX	Personal Services - Employee Benefits	13.75	426.46
26XX Operation and Maintenance of Plant Services					
		4XX	Purchased Property Services	3,530.03	2,708.62
		6XX	Supplies and Materials	27.99	182.12
27XX Student Transportation Services					
		1XX	Personal Services - Salaries	96.82	31,483.75
		2XX	Personal Services - Employee Benefits	7.81	4,003.53
		3XX	Purchased Professional and Technical Services	0.00	3,137.00
		4XX	Purchased Property Services	756.12	151.06
		5XX	Other Purchased Services	38,163.17	5,405.07
		6XX	Supplies and Materials	5,411.27	3,617.05
		8XX	Other Expenditures	0.00	5.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				93,161.45	93,213.74



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						56,684.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,059.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						93,213.74 (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)						-29,469.83 (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		2024 Value	2025 Value
	1110 District Tax Levy		29,685.28	22,313.67
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes		0.00	369.95
	1510 Interest Earnings		3,976.74	5,236.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			33,662.02	27,920.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	8,996.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	8,996.46

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						161,923.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,920.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,996.46	(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)						180,846.82	(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	2024 Value	2025 Value
1510	Interest Earnings	387.64	0.00
1611	National School Lunch Program	22,190.63	50.00
1621	Lunch Sales	350.00	27,895.48
1632	Daily Adult Sales	5.00	0.00
1634	Daily Ala Carte Sales	989.00	0.00
1900	Other Revenue from Local Sources	1,150.00	328.65
1920	Contributions/Donations from Private Sources	183.02	1,000.00
4550	Federal School Nutrition Reimbursement	31,498.62	15,629.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		56,753.91	44,903.45

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

PRC	Program	Function	Object	2024 Value	2025 Value
910 Food Services					
31XX Food Services					
			1XX Personal Services - Salaries	31,544.47	20,861.88
			2XX Personal Services - Employee Benefits	2,868.53	1,537.75
			4XX Purchased Property Services	0.00	182.67
			6XX Supplies and Materials	10,271.21	12,528.22
			810 Dues and Fees	182.00	478.29
			8XX Other Expenditures	1,042.99	2,557.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				45,909.20	38,146.12

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					44,903.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					38,146.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,757.33	(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		2024 Value	2025 Value
	1110 District Tax Levy		0.86	2.96
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes		0.00	1.61
	1510 Interest Earnings		648.33	454.84
	1900 Other Revenue from Local Sources		0.00	7,306.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			649.19	7,765.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		0.00	246.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	246.00

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						15,822.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,765.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						246.00	(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)						23,342.11	(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	2024 Value	2025 Value
	1510 Interest Earnings	4,216.45	2,022.21
	2240 County Retirement Distribution	178,754.51	205,737.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		182,970.96	207,759.38

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	118,797.02	142,225.55
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	3,048.11	10,880.31
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	29,494.69	9,055.92
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	20.01	0.00
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	1,501.61	1,562.95
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	1,991.46	12,496.51
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	10,937.09	12,269.17
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	7.71	5,173.14
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,528.06	11,275.22
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	144.31	153.04
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	880.00	591.51
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	0.00	1,229.74
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	46.21	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2024 Value	2025 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		492.92	834.69
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		7,113.18	4,981.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>183,002.38</u>	<u>212,728.87</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance						79,658.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						207,759.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						212,728.87 (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)						74,688.96 (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	2025 Value
110	Medicaid Reimbursement	
	3357 Medicaid - Montana Administrative Claiming Reimbursement	671.78
160	Library	
	1920 Contributions/Donations from Private Sources	27.47
163	Federal Child Nutrition	
	4550 Federal School Nutrition Reimbursement	30,490.47
170	Technology	
	1900 Other Revenue from Local Sources	19.00
173	Enhancing Mental Health and Resiliency (AWARE) Mini Grant	
	3290 State - Other State Grants	11,694.79
433	Reap ('25)	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	15,790.00
435	Title I (FY25)	
	4200 Title I, Part A, Improving Basic Programs	34,325.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		93,018.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2024 Value	2025 Value
145	Misc.				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,385.35
			2XX Personal Services - Employee Benefits		1,851.13
			5XX Other Purchased Services		5,719.92
			6XX Supplies and Materials		400.96
	21XX Support Services - Students				
			1XX Personal Services - Salaries		78.00
			2XX Personal Services - Employee Benefits		6.56
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		10,879.65
			2XX Personal Services - Employee Benefits		1,501.29
			145 Subtotal		22,822.86
160	Library				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		6,789.08
			2XX Personal Services - Employee Benefits		994.38
			160 Subtotal		7,783.46



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2024 Value	2025 Value
163	Federal Child Nutrition					
	1XX Regular Education Programs - Elementary/Secondary					
		25XX Support Services - Business				
			5XX Other Purchased Services			326.15
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries			12,729.60
			2XX Personal Services - Employee Benefits			2,976.84
			6XX Supplies and Materials			13,601.55
			163 Subtotal			<u>29,634.14</u>
166	Nurse					
	1XX Regular Education Programs - Elementary/Secondary					
		21XX Support Services - Students				
			1XX Personal Services - Salaries			222.00
			2XX Personal Services - Employee Benefits			18.67
			166 Subtotal			<u>240.67</u>
173	Enhancing Mental Health and Resiliency (AWARE) Mini Grant					
	1XX Regular Education Programs - Elementary/Secondary					
		23XX Support Services - General Administration				
			6XX Supplies and Materials			2,467.59
			173 Subtotal			<u>2,467.59</u>
435	Title I (FY25)					
	1XX Regular Education Programs - Elementary/Secondary					
		21XX Support Services - Students				
			6XX Supplies and Materials			159.98
		23XX Support Services - General Administration				
			1XX Personal Services - Salaries			28,894.03
			2XX Personal Services - Employee Benefits			5,270.99
			435 Subtotal			<u>34,325.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u><u>97,273.72</u></u>



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					37,703.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					93,018.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					97,273.72 (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)					33,448.56 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 Medicaid Reimbursement	671.78	0.00	671.78
145 Misc.	0.00	22,822.86	-22,822.86
160 Library	27.47	7,783.46	-7,755.99
163 Federal Child Nutrition	30,490.47	29,634.14	856.33
166 Nurse	0.00	240.67	-240.67
170 Technology	19.00	0.00	19.00
173 Enhancing Mental Health and Resiliency (AWARE) Mini Grant	11,694.79	2,467.59	9,227.20
433 Reap ('25)	15,790.00	0.00	15,790.00
435 Title I (FY25)	34,325.00	34,325.00	0.00
Total	93,018.51	97,273.72	-4,255.21



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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	2024 Value	2025 Value
1110	District Tax Levy	22,223.76	23,718.27
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	278.56
1340	Fees for Adult Education	991.09	282.21
1510	Interest Earnings	1,123.92	220.42
1900	Other Revenue from Local Sources	0.00	3.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,338.77	24,503.44

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

PRC	Program	Function	Object	2024 Value	2025 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
		1XX	Personal Services - Salaries	1,943.41	1,920.00
		2XX	Personal Services - Employee Benefits	7.61	8.60
		6XX	Supplies and Materials	79.13	0.00
23XX Support Services - General Administration					
		1XX	Personal Services - Salaries	5,155.42	3,400.74
		2XX	Personal Services - Employee Benefits	107.82	28.76
		5XX	Other Purchased Services	1,557.78	1,552.24
24XX Support Services - School Administration					
		7XX	Property and Equipment Acquisition	10,522.50	0.00
25XX Support Services - Business					
		1XX	Personal Services - Salaries	0.00	7,754.61
		2XX	Personal Services - Employee Benefits	0.00	211.19
26XX Operation and Maintenance of Plant Services					
		4XX	Purchased Property Services	3,174.86	2,742.24
650 Adult Education High School Equivalency Programs					
1XXX Instruction					
		3XX	Purchased Professional and Technical Services	1,200.00	0.00
24XX Support Services - School Administration					
		3XX	Purchased Professional and Technical Services	1,389.96	0.00
		6XX	Supplies and Materials	78.60	0.00
145 Misc.					
650 Adult Education High School Equivalency Programs					
24XX Support Services - School Administration					
		3XX	Purchased Professional and Technical Services	0.00	256.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				25,217.09	17,874.70



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance						11,928.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						24,503.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,874.70 (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)						18,557.50 (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	2024 Value	2025 Value
1110	District Tax Levy	18,081.90	17,481.89
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	225.39
1510	Interest Earnings	818.94	0.00
1900	Other Revenue from Local Sources	0.00	779.65
3281	State - Technology Aid	1,023.28	996.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,924.12	19,483.61

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

PRC	Program	Function	Object	2024 Value	2025 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			6XX Supplies and Materials	9,650.74	4,112.20
			7XX Property and Equipment Acquisition	10,522.50	0.00
222X Educational Media Services					
			6XX Supplies and Materials	0.00	10,621.06
23XX Support Services - General Administration					
			5XX Other Purchased Services	1,947.26	2,555.42
			6XX Supplies and Materials	711.65	1,079.99
258X Admin. Tech. - Technology Coordinator					
			1XX Personal Services - Salaries	8,620.14	8,970.29
			2XX Personal Services - Employee Benefits	1,837.58	1,504.99
25XX Support Services - Business					
			6XX Supplies and Materials	0.00	419.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				33,289.87	29,263.83



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						-1,027.62 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,483.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						29,263.83 (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)						-10,807.84 (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	2024 Value	2025 Value
	1510 Interest Earnings	494.27	713.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>494.27</u>	<u>713.16</u>

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	566.02
			2XX Personal Services - Employee Benefits	0.00	166.65
			6XX Supplies and Materials	0.00	4,359.40
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	0.00	2,745.56
			2XX Personal Services - Employee Benefits	0.00	500.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>8,338.49</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	12,061.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	713.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,338.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,435.73	(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	2024 Value	2025 Value
	1110 District Tax Levy	35.28	45.99
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	21.44
	1510 Interest Earnings	241.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>276.66</u>	<u>67.43</u>

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	0.00	198.30
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	0.00	6,233.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>6,431.38</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance					6,363.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					67.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,431.38	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(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	2024 Value	2025 Value
	1110 District Tax Levy	0.00	85,030.09
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	1,037.63
	1510 Interest Earnings	0.00	1,800.32
	3283 State - School Major Maintenance Aid (SMMA)	11,574.43	4,956.10
612			
	1110 District Tax Levy	60,139.77	0.00
	1190 Penalties and Interest on Taxes	40.38	0.00
	1510 Interest Earnings	9,055.25	0.00
	1900 Other Revenue from Local Sources	100.00	0.00
613			
	1110 District Tax Levy	21,795.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>102,705.40</u>	<u>92,824.14</u>

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	1,687.01
			4XX Purchased Property Services	0.00	95,325.07
			6XX Supplies and Materials	0.00	2,866.77
612					
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	68,026.00	0.00
			2XX Personal Services - Employee Benefits	9,992.67	0.00
			4XX Purchased Property Services	40,633.50	0.00
			6XX Supplies and Materials	12,115.70	0.00
			8XX Other Expenditures	674.88	0.00
613					
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	2,640.00	0.00
			4XX Purchased Property Services	17,750.91	0.00
			6XX Supplies and Materials	7,676.09	0.00
			7XX Property and Equipment Acquisition	75,879.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>235,389.74</u>	<u>99,878.85</u>



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						70,813.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						92,824.14 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						99,878.85 (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)						63,758.33 (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	2024 Value	2025 Value
	1510 Interest Earnings	1,792.44	5,190.96
	1700 Student Extracurricular Activity Receipts	15,104.19	67,518.12
	1900 Other Revenue from Local Sources	5,500.00	0.00
710	Field Trips		
	1700 Student Extracurricular Activity Receipts	134.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22,530.63</u>	<u>72,709.08</u>

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

PRC	Program	Function	Object	2024 Value	2025 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	2,916.48	80,435.56
710	Field Trips				
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	30.00	0.00
711					
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	3,357.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,303.48</u>	<u>80,435.56</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	60,323.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	72,709.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	80,435.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	52,596.66	(5)



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Detail Expenditure

Fund	Account	Description	2024 Value	2025 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	48,955.88	51,485.36
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	676,478.42	649,383.35
XX	XXX 26XX 41X	Energy Utility Services	40,112.85	27,086.14
XX	XXX XXXX 535	Technology Communication Services	598.99	591.30
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	246.00
XX	XXX XXXX 682	Technology Supplies	12,845.03	9,512.78
XX	XXX 1XXX 117	Teachers Aids	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 725	Major Construction Services	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 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,280.00	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	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	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	22,395.03
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	22,395.03

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,464.54
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	32,248.69
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	78,266.92
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 FY2027 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	64,681.68	0.00	0.00	0.00	0.00
280	1XXX	2XX	8,996.12	0.00	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	2,125.82	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	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	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,463.30	0.00	0.00	0.00	0.00
Totals			78,266.92	0.00	0.00	0.00	0.00

78,266.92

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 FY25 in Infinite Campus.



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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	58,361.00	0.00	0.00	0.00	58,361.00
Land Improvements	123,536.58	0.00	0.00	0.00	123,536.58
Buildings	1,775,830.00	0.00	0.00	0.00	1,775,830.00
Machinery and Equipment	74,137.07	0.00	0.00	0.00	74,137.07
Totals at Historical Cost	2,031,864.65	0.00	0.00	0.00	2,031,864.65
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,031,864.65	0.00	0.00	0.00	2,031,864.65

* 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.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2024	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2025) [a+b-c-d]	(f) Current Portion Due FY2026	(g) Long-Term Portion Due FY2027
Governmental Activities *							
Compensated Absences	196,396.20	0.00	0.00	24,005.80	172,390.40	0.00	172,390.40
Total Governmental Activity							
Non-bond Long-Term Liabilities	196,396.20	0.00	0.00	24,005.80	172,390.40	0.00	172,390.40

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

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



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Net Pension Liability FY2025

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	672,003.00	0.00	397,967.00	274,036.00
Net Pension - TRS	1,032,065.00	128,839.00	0.00	1,160,904.00