



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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:	Carmen Jackson	Phone #:	(406) 741-2964
--------------------------------	----------------	-----------------	----------------

(Signature)

(Date)

Chair, Board of Trustees:	Ricky DePoe
----------------------------------	-------------

(Signature)

(Date)

County Superintendent	Lisa Wadsworth
------------------------------	----------------

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY24 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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.



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Food Service - Salad Bar	LOCAL		
010	HS BOOSTER CLUB	LOCAL		
013	Medical Flex	LOCAL		
023	ASP - Dontations	LOCAL		
027	Watershed Grant	LOCAL		
032	ASP - Summer Travel Donations	LOCAL		
035	SMART SCHOOLS PROGRAM	LOCAL		
036	MEC Equipment Grant	LOCAL		
039	SHOT CLOCK DONATIONS	LOCAL		
040	4th Grade Field Trip Donation	LOCAL		
041	OOK Grant (4th Grade)	LOCAL		
099	E-RATE REIMBURSEMENT	LOCAL		
120	AFTER SCHOOL PROGRAM	LOCAL		
170	DUAL CREDIT WELDING	LOCAL		
171	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL	0458015172023	84.287
172	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL	045 0815 17 2024	84.287
223	Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)	FEDERAL	4508159922	84.358
280	Special Ed Fundraising	LOCAL		
338	Jobs for Montana Graduates	STATE	2016	State
342	Title I, ESEA Schoolwide Program	FEDERAL	045 0815 52 2022	Federal
343	Title I, ESEA Schoolwide Program	FEDERAL	045 0815 31 2023	Federal
344	Title I, ESEA Schoolwide Program	FEDERAL	045 0815 31 2024	Federal
524	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	045 0815 81 2024	84.048A
766	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL		84.425D
785	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	045 0815 93 2021	84.425U
787	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	045 0815 93 2021	84.425U
849	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	0450815812023	84.048A
873	State Career & Technical Education - Family & Consumer	STATE		State



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
874	State Career & Technical Education - Agriculture	STATE		State
876	State Career & Technical Education - Family & Consumer	STATE		State
877	State Career & Technical Education - Agriculture	STATE		State
878	State Career & Technical Education - Business	STATE		State
879	State Career & Technical Education - Family & Consumer	STATE		State
880	State Career & Technical Education - Agriculture	STATE		State
881	State Career & Technical Education - Business	STATE		State
882	State Career & Technical Education - Family & Consumer	STATE		State
883	State Career & Technical Education - Agriculture	STATE		State
884	State Career & Technical Education - Business	STATE		State
885	State Career & Technical Education - Family & Consumer	STATE		State



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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)	(189,571.82)	56,032.40	167,690.27	
02	Taxes Receivable - Real and Personal (120-149)	21,655.96	11,502.69	881.31	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			62,238.12	
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	3,754.78			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(164,161.08)	67,535.09	230,809.70	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				62,238.12
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	4,101.96	323.30		123.20
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	4,101.96	323.30		62,361.32
DEFERRED INFLOWS					
36	Deferred Inflows (680)	21,655.96	11,502.69	881.31	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(189,919.00)	55,709.10	229,928.39	(62,361.32)
52	TOTAL FUND BALANCE/EQUITY	(189,919.00)	55,709.10	229,928.39	(62,361.32)
53	TOTAL LIABILITIES AND FUND BALANCE	(164,161.08)	67,535.09	230,809.70	



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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)	0.71	64,873.94	(101,820.70)	4,824.64
02	Taxes Receivable - Real and Personal (120-149)	2,106.98			10.11
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			101,728.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,107.69	64,873.94	(92.70)	4,834.75
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)			12,581.25	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			12,581.25	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,106.98			10.11
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			498.76	
48	Fund Balance for Budget	0.71	64,873.94	(13,172.71)	4,824.64
52	TOTAL FUND BALANCE/EQUITY	0.71	64,873.94	(12,673.95)	4,824.64
53	TOTAL LIABILITIES AND FUND BALANCE	2,107.69	64,873.94	(92.70)	4,834.75



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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)	54.04			15,283.16
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	54.04			15,283.16
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	54.04			15,283.16
52	TOTAL FUND BALANCE/EQUITY	54.04			15,283.16
53	TOTAL LIABILITIES AND FUND BALANCE	54.04			15,283.16



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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)			905.31	
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			905.31	
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)			904.76	
35	TOTAL LIABILITIES			904.76	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			0.55	
52	TOTAL FUND BALANCE/EQUITY			0.55	
53	TOTAL LIABILITIES AND FUND BALANCE			905.31	



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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)	104.41	11,197.76		
02	Taxes Receivable - Real and Personal (120-149)	1,135.75			579.84
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	1,240.16	11,197.76		579.84
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)	1,135.75			579.84
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	104.41	11,197.76		
52	TOTAL FUND BALANCE/EQUITY	104.41	11,197.76		
53	TOTAL LIABILITIES AND FUND BALANCE	1,240.16	11,197.76		579.84



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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)	2,262.17	37,580.84		
02	Taxes Receivable - Real and Personal (120-149)		728.67		
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	2,262.17	38,309.51		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
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)		728.67		
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	2,262.17	37,580.84		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,262.17	37,580.84		
53	TOTAL LIABILITIES AND FUND BALANCE	2,262.17	38,309.51		



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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				



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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				



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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)		0.59	62,157.48	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		0.59	62,157.48	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		0.59	62,157.48	
52	TOTAL FUND BALANCE/EQUITY		0.59	62,157.48	
53	TOTAL LIABILITIES AND FUND BALANCE		0.59	62,157.48	



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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)	40,665.51	10,415.80		
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	40,665.51	10,415.80		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	37,421.01	10,415.80		
25	Other Current Liabilities (621-679)	3,244.50			
35	TOTAL LIABILITIES	40,665.51	10,415.80		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	40,665.51	10,415.80		



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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				



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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				



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Revenue	2023 Value	2024 Value
1110	District Tax Levy	297,320.12	385,609.75
1112	District Levy - Personal Property	2,692.19	2,204.08
1190	Penalties and Interest on Taxes	1,175.90	1,444.33
1510	Interest Earnings	443.16	1,662.60
1900	Other Revenue from Local Sources	100.00	171.17
3110	Direct State Aid	810,954.24	800,657.45
3111	Quality Educator	81,210.08	73,103.00
3112	At Risk Student	11,409.61	12,081.80
3113	Indian Education For All	4,539.60	4,447.26
3114	American Indian Achievement Gap	11,221.00	11,280.00
3115	State Special Education Allowable Cost Payment to Districts	28,160.80	26,524.12
3116	Data For Achievement	4,346.55	4,257.54
3120	State - Guaranteed Tax Base Aid	551,480.16	456,139.46
5200	Sale or Compensation for Loss of Assets	0.00	12,962.06
6100	Material Prior Period Revenue Adjustments	15,372.00	1,889.00
9710	Residual Equity Transfers In	0.00	20,848.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,820,425.41	1,815,282.06

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	567,100.24	570,396.37
			2XX Personal Services - Employee Benefits	150,156.97	146,037.25
			3XX Purchased Professional and Technical Services	8,750.56	180.00
			4XX Purchased Property Services	22,764.98	19,226.84
			5XX Other Purchased Services	51,790.74	42,114.00
			6XX Supplies and Materials	71,107.01	57,915.22
			810 Dues and Fees	470.00	3,270.00
			8XX Other Expenditures	250.00	60.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	0.25	0.00
			2XX Personal Services - Employee Benefits	0.48	0.00
			6XX Supplies and Materials	156.97	0.00
			810 Dues and Fees	0.00	62.10
222X Educational Media Services					
			1XX Personal Services - Salaries	33,046.20	10,038.25
			2XX Personal Services - Employee Benefits	7,937.16	3,964.82



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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

PRC	Program	Function	Object	2023 Value	2024 Value
			6XX Supplies and Materials	298.00	1,432.70
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	65,865.99	65,127.98
			2XX Personal Services - Employee Benefits	15,366.96	14,831.21
			3XX Purchased Professional and Technical Services	60,422.11	53,360.58
			4XX Purchased Property Services	186.00	196.00
			5XX Other Purchased Services	37,334.99	38,454.95
			6XX Supplies and Materials	6,244.32	10,572.31
			810 Dues and Fees	9,972.07	1,992.93
			8XX Other Expenditures	49.74	0.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	136,321.27	130,663.53
			2XX Personal Services - Employee Benefits	37,592.80	39,870.97
			4XX Purchased Property Services	636.00	636.00
			5XX Other Purchased Services	6,069.20	4,536.20
			6XX Supplies and Materials	6,500.89	1,501.98
			810 Dues and Fees	717.13	979.00
			8XX Other Expenditures	0.00	19.16
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	38,399.24	39,831.34
			2XX Personal Services - Employee Benefits	13,478.50	14,067.46
			3XX Purchased Professional and Technical Services	0.00	220.00
			5XX Other Purchased Services	2,864.96	2,164.79
			6XX Supplies and Materials	9,686.70	14,863.87
			810 Dues and Fees	269.88	258.88
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	108,968.76	93,581.82
			2XX Personal Services - Employee Benefits	14,003.03	13,166.95
			3XX Purchased Professional and Technical Services	28,937.64	4,859.40
			4XX Purchased Property Services	130,585.64	9,396.10
			5XX Other Purchased Services	2,626.01	551.96
			6XX Supplies and Materials	22,931.94	16,800.84
			810 Dues and Fees	350.90	272.89
			8XX Other Expenditures	0.00	38.53
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	875.46	578.27
			2XX Personal Services - Employee Benefits	58.30	44.99
			5XX Other Purchased Services	634.11	0.00
			6XX Supplies and Materials	468.16	187.72
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	549.73	0.00



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2023 Value	2024 Value
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	32,045.32	0.00
			850 Interest on Debt	1,095.61	0.00
			860 Agent Fees/Issuance Costs	100.00	0.00
	280		Special Education - Local and State		
		1XXX	Instruction		
			1XX Personal Services - Salaries	73,934.52	74,879.52
			2XX Personal Services - Employee Benefits	6,296.04	9,470.74
			5XX Other Purchased Services	0.00	218.69
			6XX Supplies and Materials	338.77	3,390.41
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	200.00	0.00
			2XX Personal Services - Employee Benefits	1.01	0.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	3,018.70	3,000.00
	365		Indian Education for All		
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	4,816.00
			3XX Purchased Professional and Technical Services	5,815.49	0.00
	390		State Career & Technical Education Entitlement - Undistributed		
		1XXX	Instruction		
			1XX Personal Services - Salaries	104,523.50	74,808.00
			2XX Personal Services - Employee Benefits	31,234.00	19,970.47
			5XX Other Purchased Services	88.00	0.00
			6XX Supplies and Materials	6,324.76	1,262.49
	710		School Sponsored Extracurricular Activities		
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	1,463.02	564.05
			2XX Personal Services - Employee Benefits	84.89	32.73
			6XX Supplies and Materials	1,379.06	917.58
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	19,279.00	13,497.50
			2XX Personal Services - Employee Benefits	92.40	74.77
			5XX Other Purchased Services	6,718.43	683.51
			6XX Supplies and Materials	0.00	473.32
			810 Dues and Fees	770.00	0.00
	720		School Sponsored Athletics		
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	7,086.02	7,562.69
			2XX Personal Services - Employee Benefits	415.41	381.46
			6XX Supplies and Materials	5,864.80	3,584.47



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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

PRC	Program	Function	Object	2023 Value	2024 Value
35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	62,705.40	59,249.50
		2XX	Personal Services - Employee Benefits	314.99	262.36
		3XX	Purchased Professional and Technical Services	2,373.75	2,473.00
		4XX	Purchased Property Services	500.00	100.00
		5XX	Other Purchased Services	11,301.05	18,064.22
		6XX	Supplies and Materials	9,050.12	12,260.30
		810	Dues and Fees	8,426.33	3,755.00
		8XX	Other Expenditures	1,337.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,076,975.98</u>	<u>1,744,078.94</u>

Schedule Of Changes Worksheet Fund Code 01

Beginning Fund Balance					-261,122.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,815,282.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,744,078.94	(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)					-189,919.00	(5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2023 Value	2024 Value
1110	District Tax Levy	236,151.75	197,415.68
1112	District Levy - Personal Property	1,668.76	1,295.15
1190	Penalties and Interest on Taxes	631.55	795.57
1510	Interest Earnings	839.97	1,936.80
2220	County On-Schedule Transportation Reimbursement	17,488.14	24,626.21
3210	State - On-Schedule Transportation Reimbursement	16,788.20	24,086.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		273,568.37	250,156.28

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
	1XX	Personal Services - Salaries		48,524.25	49,945.23
	2XX	Personal Services - Employee Benefits		13,610.54	14,948.49
	810	Dues and Fees		0.00	100.83
25XX Support Services - Business					
	1XX	Personal Services - Salaries		20,039.55	20,898.89
	2XX	Personal Services - Employee Benefits		7,892.00	8,064.94
27XX Student Transportation Services					
	1XX	Personal Services - Salaries		4,505.33	2,705.97
	2XX	Personal Services - Employee Benefits		287.80	155.09
	3XX	Purchased Professional and Technical Services		1,689.00	244.85
	4XX	Purchased Property Services		11,670.36	10,352.25
	5XX	Other Purchased Services		111,833.50	161,470.85
	6XX	Supplies and Materials		18,498.15	13,538.91
	810	Dues and Fees		0.00	648.35
	8XX	Other Expenditures		160.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				238,710.48	283,074.65



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						88,627.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						250,156.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						283,074.65 (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)						55,709.10 (5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2023 Value	2024 Value
1110	District Tax Levy	69,555.21	2,416.06
1112	District Levy - Personal Property	565.66	153.40
1190	Penalties and Interest on Taxes	231.57	196.58
1510	Interest Earnings	4,747.55	10,617.09
1900	Other Revenue from Local Sources	0.00	131,760.00
5200	Sale or Compensation for Loss of Assets	0.00	15,000.00
6100	Material Prior Period Revenue Adjustments	0.00	7,320.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		75,099.99	167,463.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2023 Value	2024 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	0.00	194,880.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	194,880.00	

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	323,225.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	167,463.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	194,880.00	(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	65,880.00	(4b)
	-65,880.00	
	-65,880.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	229,928.39	(5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		0.07	0.00
	1632 Daily Adult Sales		11,480.00	10,888.00
	1900 Other Revenue from Local Sources		239.89	214.02
	3220 State - School Nutrition Match		246.22	0.00
	4550 Federal School Nutrition Reimbursement		94,331.62	89,012.23
	4552 School Nutrition Fresh Fruit And Vegetable Program		7,953.21	6,532.04
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)		12,887.00	8,882.13
	6100 Material Prior Period Revenue Adjustments		0.00	505.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			127,138.01	116,033.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2023 Value	2024 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	58,950.48	56,027.87
			2XX Personal Services - Employee Benefits	3,419.81	3,184.93
			3XX Purchased Professional and Technical Services	0.00	398.40
			5XX Other Purchased Services	1,689.24	0.00
			6XX Supplies and Materials	92,583.49	89,235.93
			810 Dues and Fees	0.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				156,643.02	148,962.13

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						-29,432.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						116,033.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						148,962.13 (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)						-62,361.32 (5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2023 Value	2024 Value
	1110 District Tax Levy		27,774.31	39,513.25
	1112 District Levy - Personal Property		254.76	220.11
	1190 Penalties and Interest on Taxes		106.79	142.54
	1510 Interest Earnings		39.11	344.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>28,174.97</u>	<u>40,220.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object		2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services		0.00	3,080.00
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries		26,963.60	35,915.78
			2XX Personal Services - Employee Benefits		1,792.60	1,490.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>28,756.20</u>	<u>40,486.53</u>

Schedule Of Changes Worksheet							Fund Code 13	
Beginning Fund Balance							266.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							40,220.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							40,486.53	(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)							0.71	(5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	1,138.92	2,348.48
	2240 County Retirement Distribution	181,234.57	201,178.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		182,373.49	203,526.97

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	96,330.29	108,031.49
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	5,166.99	1,622.79
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	19,392.24	19,527.96
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	22,762.51	21,681.88
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	8,481.59	9,687.18
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	17,189.56	13,945.99
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	920.59	549.10
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17,863.20	20,046.54
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	3.66	0.00
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	275.80
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	16,074.42	12,936.07
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	16.87	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	240.34	66.36



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2023 Value	2024 Value	
	34XX	Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	1,737.32	2,302.98	
720	School Sponsored Athletics					
	27XX	Student Transportation Services				
		2XX	Personal Services - Employee Benefits	1,143.80	1,269.77	
	35XX	Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	7,808.55	7,818.78	
910	Food Services					
	31XX	Food Services				
		2XX	Personal Services - Employee Benefits	9,432.08	9,016.38	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>224,564.01</u>	<u>228,779.07</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					90,126.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					203,526.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					228,779.07	(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)					64,873.94	(5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2024 Value
010	HS BOOSTER CLUB	
	1900 Other Revenue from Local Sources	1,610.58
040	4th Grade Field Trip Donation	
	1900 Other Revenue from Local Sources	500.00
041	OOK Grant (4th Grade)	
	1900 Other Revenue from Local Sources	300.00
099	E-RATE REIMBURSEMENT	
	4550 Federal School Nutrition Reimbursement	11,448.00
120	AFTER SCHOOL PROGRAM	
	1900 Other Revenue from Local Sources	1,110.12
170	DUAL CREDIT WELDING	
	3290 State - Other State Grants	2,922.00
171	Title IV, Part B, 21st Century Community Learning Centers	
	6100 Material Prior Period Revenue Adjustments	24.58
172	Title IV, Part B, 21st Century Community Learning Centers	
	4340 Title IV, Part B, 21st Century Community Learning Centers	87,432.00
223	Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)	
	4370 Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)	2,037.00
338	Jobs for Montana Graduates	
	3290 State - Other State Grants	3,000.00
343	Title I, ESEA Schoolwide Program	
	4940 Title I, ESEA, Schoolwide Program	7,015.00
344	Title I, ESEA Schoolwide Program	
	4940 Title I, ESEA, Schoolwide Program	189,539.00
524	Federal Carl Perkins (Career & Technical Education (CTE))	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	7,053.00
883	State Career & Technical Education - Agriculture	
	3900 State - Career & Technical Education	1,736.00
884	State Career & Technical Education - Business	
	3900 State - Career & Technical Education	523.00
885	State Career & Technical Education - Family & Consumer	
	3900 State - Career & Technical Education	1,305.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		317,555.28



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
003	Food Service - Salad Bar					
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials		505.09
				003 Subtotal		<u>505.09</u>
010	HS BOOSTER CLUB					
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			5XX	Other Purchased Services		144.54
				010 Subtotal		<u>144.54</u>
023	ASP - Dontations					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		952.92
				023 Subtotal		<u>952.92</u>
027	Watershed Grant					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		400.00
				027 Subtotal		<u>400.00</u>
032	ASP - Summer Travel Donations					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services		1,963.64
				032 Subtotal		<u>1,963.64</u>
035	SMART SCHOOLS PROGRAM					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		3,765.96
				035 Subtotal		<u>3,765.96</u>
036	MEC Equipment Grant					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		256.00
				036 Subtotal		<u>256.00</u>
039	SHOT CLOCK DONATIONS					
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			6XX	Supplies and Materials		405.00
				039 Subtotal		<u>405.00</u>



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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

PRC	Program	Function	Object	2023 Value	2024 Value
041	OOK Grant (4th Grade)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		114.62
			8XX Other Expenditures		125.00
			041 Subtotal		239.62
099	E-RATE REIMBURSEMENT				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		7,283.75
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services		457.92
			099 Subtotal		7,741.67
120	AFTER SCHOOL PROGRAM				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			5XX Other Purchased Services		1,472.66
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			5XX Other Purchased Services		107.00
			120 Subtotal		1,579.66
170	DUAL CREDIT WELDING				
	397 State Career & Technical Education Entitlement - Trades & Industry				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,600.00
			2XX Personal Services - Employee Benefits		329.55
			170 Subtotal		3,929.55
171	Title IV, Part B, 21st Century Community Learning Centers				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			6XX Supplies and Materials		80.79
			171 Subtotal		80.79
172	Title IV, Part B, 21st Century Community Learning Centers				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		14,826.50
			2XX Personal Services - Employee Benefits		1,890.31
			5XX Other Purchased Services		7,603.60
			6XX Supplies and Materials		9,567.87



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2023 Value	2024 Value
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries		35,882.40
		2XX	Personal Services - Employee Benefits		5,513.62
		3XX	Purchased Professional and Technical Services		7,000.00
		5XX	Other Purchased Services		5,079.21
		6XX	Supplies and Materials		24.21
			172 Subtotal		<u>87,387.72</u>
223	Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)				
	437 Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)				
	1XXX Instruction				
		1XX	Personal Services - Salaries		1,324.05
		2XX	Personal Services - Employee Benefits		712.95
			223 Subtotal		<u>2,037.00</u>
280	Special Ed Fundraising				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		280.05
			280 Subtotal		<u>280.05</u>
338	Jobs for Montana Graduates				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
		1XX	Personal Services - Salaries		4,836.00
		2XX	Personal Services - Employee Benefits		855.00
			338 Subtotal		<u>5,691.00</u>
342	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
	1XXX Instruction				
		6XX	Supplies and Materials		466.37
			342 Subtotal		<u>466.37</u>
343	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		1,111.54
		2XX	Personal Services - Employee Benefits		199.49
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries		3,317.08
		2XX	Personal Services - Employee Benefits		591.31
			343 Subtotal		<u>5,219.42</u>



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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

PRC	Program	Function	Object	2023 Value	2024 Value
344	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
		1XXX	Instruction		
			1XX Personal Services - Salaries		92,454.29
			2XX Personal Services - Employee Benefits		45,264.62
			5XX Other Purchased Services		275.00
			6XX Supplies and Materials		4,778.05
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		7,944.00
			2XX Personal Services - Employee Benefits		1,403.00
			6XX Supplies and Materials		242.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		29,722.93
			2XX Personal Services - Employee Benefits		4,787.19
			344 Subtotal		186,871.08
524	Federal Carl Perkins (Career & Technical Education (CTE))				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		1XXX	Instruction		
			6XX Supplies and Materials		623.32
			7XX Property and Equipment Acquisition		6,495.00
			524 Subtotal		7,118.32
873	State Career & Technical Education - Family & Consumer				
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction		
			5XX Other Purchased Services		250.00
			6XX Supplies and Materials		38.00
			873 Subtotal		288.00
874	State Career & Technical Education - Agriculture				
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction		
			7XX Property and Equipment Acquisition		702.50
			874 Subtotal		702.50
876	State Career & Technical Education - Family & Consumer				
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction		
			6XX Supplies and Materials		382.00
			876 Subtotal		382.00



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2023 Value	2024 Value
877	State Career & Technical Education - Agriculture				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		806.24
			810 Dues and Fees		2.02
			877 Subtotal		<u>808.26</u>
879	State Career & Technical Education - Family & Consumer				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		279.00
			879 Subtotal		<u>279.00</u>
880	State Career & Technical Education - Agriculture				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		690.00
			880 Subtotal		<u>690.00</u>
881	State Career & Technical Education - Business				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		525.88
			881 Subtotal		<u>525.88</u>
882	State Career & Technical Education - Family & Consumer				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		1,139.00
			882 Subtotal		<u>1,139.00</u>
883	State Career & Technical Education - Agriculture				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		222.00
			883 Subtotal		<u>222.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>322,072.04</u></u>



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						15,052.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						317,555.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						322,072.04	(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	498.76	Less Last Year	23,708.76	(4b)		-23,210.00	
						-23,210.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-12,673.95	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Food Service - Salad Bar	0.00	505.09	-505.09
010 HS BOOSTER CLUB	1,610.58	144.54	1,466.04
023 ASP - Dontations	0.00	952.92	-952.92
027 Watershed Grant	0.00	400.00	-400.00
032 ASP - Summer Travel Donations	0.00	1,963.64	-1,963.64
035 SMART SCHOOLS PROGRAM	0.00	3,765.96	-3,765.96
036 MEC Equipment Grant	0.00	256.00	-256.00
039 SHOT CLOCK DONATIONS	0.00	405.00	-405.00
040 4th Grade Field Trip Donation	500.00	0.00	500.00
041 OOK Grant (4th Grade)	300.00	239.62	60.38
099 E-RATE REIMBURSEMENT	11,448.00	7,741.67	3,706.33
120 AFTER SCHOOL PROGRAM	1,110.12	1,579.66	-469.54
170 DUAL CREDIT WELDING	2,922.00	3,929.55	-1,007.55
171 Title IV, Part B, 21st Century Community Learning Centers	24.58	80.79	-56.21
172 Title IV, Part B, 21st Century Community Learning Centers	87,432.00	87,387.72	44.28
223 Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)	2,037.00	2,037.00	0.00
280 Special Ed Fundraising	0.00	280.05	-280.05
338 Jobs for Montana Graduates	3,000.00	5,691.00	-2,691.00
342 Title I, ESEA Schoolwide Program	0.00	466.37	-466.37
343 Title I, ESEA Schoolwide Program	7,015.00	5,219.42	1,795.58
344 Title I, ESEA Schoolwide Program	189,539.00	186,871.08	2,667.92
524 Federal Carl Perkins (Career & Technical Education (CTE))	7,053.00	7,118.32	-65.32
873 State Career & Technical Education - Family & Consumer	0.00	288.00	-288.00
874 State Career & Technical Education - Agriculture	0.00	702.50	-702.50
876 State Career & Technical Education - Family & Consumer	0.00	382.00	-382.00
877 State Career & Technical Education - Agriculture	0.00	808.26	-808.26
879 State Career & Technical Education - Family & Consumer	0.00	279.00	-279.00
880 State Career & Technical Education - Agriculture	0.00	690.00	-690.00



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
881 State Career & Technical Education - Business	0.00	525.88	-525.88
882 State Career & Technical Education - Family & Consumer	0.00	1,139.00	-1,139.00
883 State Career & Technical Education - Agriculture	1,736.00	222.00	1,514.00
884 State Career & Technical Education - Business	523.00	0.00	523.00
885 State Career & Technical Education - Family & Consumer	1,305.00	0.00	1,305.00
Total	317,555.28	322,072.04	-4,516.76



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

PRC	Revenue	2023 Value	2024 Value
	1110 District Tax Levy	4.44	0.94
	1112 District Levy - Personal Property	0.83	0.04
	1190 Penalties and Interest on Taxes	0.93	0.18
	1340 Fees for Adult Education	105.00	0.00
	1510 Interest Earnings	76.11	225.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		187.31	226.52

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

PRC	Program	Function	Object	2023 Value	2024 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	210.00	0.00
			2XX Personal Services - Employee Benefits	1.05	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				211.05	0.00

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	4,598.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	226.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,824.64	(5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2023 Value	2024 Value
	1311 Driver's Education Fees	2,062.30	0.00
	1510 Interest Earnings	26.46	102.04
	3260 State - Driver's Education Reimbursement	0.00	791.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,088.76	893.30

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	2,200.00
			5XX Other Purchased Services	1,771.09	0.00
			6XX Supplies and Materials	109.13	57.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,880.22	2,257.28

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	1,418.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	893.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,257.28	(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)	54.04	(5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	224.93	751.44
	5300 Operating Transfers from Other Funds	1,367.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,592.89</u>	<u>751.44</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	859.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>859.40</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					15,391.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					751.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					859.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,283.16	(5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	1.36	4,409.80
	4820 Federal Impact Aid, Title VII (Section 7003)	4,747.00	275,375.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,748.36</u>	<u>279,784.80</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	90,590.50
			2XX Personal Services - Employee Benefits	0.00	65.05
			3XX Purchased Professional and Technical Services	4,497.04	2,610.00
			4XX Purchased Property Services	0.00	3,395.82
			5XX Other Purchased Services	0.00	10,782.50
		21XX Support Services - Students			
			6XX Supplies and Materials	0.00	959.00
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	2,041.92	8,215.70
			5XX Other Purchased Services	0.00	3,170.14
			6XX Supplies and Materials	0.00	2,276.51
			810 Dues and Fees	0.00	6,263.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	14,146.21
			4XX Purchased Property Services	0.00	125,235.12
			6XX Supplies and Materials	0.00	5,683.13
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	0.00	6,586.68
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	3,034.35	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,367.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>10,941.27</u>	<u>279,979.36</u>



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance						195.11 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						279,784.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						279,979.36 (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)						0.55 (5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2023 Value	2024 Value
	1110 District Tax Levy	19,703.11	19,668.62
	1112 District Levy - Personal Property	164.49	121.65
	1190 Penalties and Interest on Taxes	69.09	81.86
	1510 Interest Earnings	5.03	0.00
	3281 State - Technology Aid	1,568.97	1,501.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,510.69</u>	<u>21,373.56</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	<u>22,220.50</u>	<u>21,211.85</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>22,220.50</u>	<u>21,211.85</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance						-57.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,373.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,211.85	(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)						104.41	(5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	175.19	758.75
	3770 State - Advanced Opportunity Aid	6,891.01	14,617.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,066.20	15,376.56

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

PRC	Program	Function	Object	2023 Value	2024 Value
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	1,500.00
			2XX Personal Services - Employee Benefits	0.00	7.75
			3XX Purchased Professional and Technical Services	0.00	7,520.00
			5XX Other Purchased Services	1,301.85	4,468.12
			6XX Supplies and Materials	160.00	697.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,461.85	14,193.27

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	10,014.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,376.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,193.27	(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)	11,197.76	(5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2023 Value	2024 Value
1110	District Tax Levy	1,618.11	369.19
1112	District Levy - Personal Property	165.68	8.32
1190	Penalties and Interest on Taxes	123.01	81.02
1510	Interest Earnings	1,300.14	894.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,206.94	1,353.39

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			840 Principal On Debt	60,000.00	0.00
			850 Interest on Debt	2,820.00	0.00
			860 Agent Fees/Issuance Costs	700.00	0.00
999 Undistributed					
9999 Undistributed					
			971 Residual Equity Transfers Out	0.00	20,848.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				63,520.00	20,848.44

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	19,495.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,353.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,848.44	(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)	0.00	(5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	25.31	655.97
	1900 Other Revenue from Local Sources	28.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>53.98</u>	<u>655.97</u>

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

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

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					1,606.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					655.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,262.17	(5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2023 Value	2024 Value
	1110 District Tax Levy	11,465.84	12,184.35
	1112 District Levy - Personal Property	102.20	73.96
	1190 Penalties and Interest on Taxes	50.38	54.28
	1510 Interest Earnings	200.92	426.68
	3283 State - School Major Maintenance Aid (SMMA)	41,201.00	39,047.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>53,020.34</u>	<u>51,787.12</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			6XX Supplies and Materials	0.00	2,716.28
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	89,670.75	12,055.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>89,670.75</u>	<u>14,772.14</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					565.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,787.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,772.14	(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)					37,580.84	(5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2023 Value	2024 Value
	1XXX Revenues from Student Activities	43,564.93	111,634.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>43,564.93</u>	<u>111,634.14</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	39,077.20	118,127.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>39,077.20</u>	<u>118,127.80</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	68,651.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,634.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,127.80	(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)	62,157.48	(5)



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Detail Expenditure

Fund	Account	Description	2023 Value	2024 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	58,087.66	48,917.25
XX	39X 1XXX 112	Certified Teacher Staff Salaries	104,523.50	74,808.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	635,939.61	693,649.45
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	701.78	3,577.70
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	606.20
XX	XXX 26XX 41X	Energy Utility Services	100,266.53	104,866.91
XX	XXX 4XXX 725	Major Construction Services	7,659.50	5,575.48
XX	XXX 4XXX 74X	Major Equipment-Replacement	22,346.95	6,480.38
XX	XXX XXXX 355	Technology Contracted Services	35,698.95	34,060.00
XX	XXX XXXX 535	Technology Communication Services	12,720.00	12,720.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	3,080.00
XX	XXX XXXX 682	Technology Supplies	5,311.60	24,735.32
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	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	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	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	85,386.05	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,524.12
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,524.12

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,840.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	38,194.54
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	128,365.89
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2026 Maximum Budget: 100%



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	74,879.52	35,915.78	0.00	0.00	0.00
280	1XXX	2XX	9,470.74	1,490.75	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	218.69	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,390.41	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	3,000.00	0.00	0.00	0.00	0.00
Totals			90,959.36	37,406.53	0.00	0.00	0.00

128,365.89

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY24 in TEAMS.*



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	100,140.00	0.00	0.00	0.00	100,140.00
Buildings	3,548,894.00	0.00	0.00	0.00	3,548,894.00
Machinery and Equipment	933,192.00	0.00	136,197.50	85,182.00	984,207.50
Totals at Historical Cost	4,582,226.00	0.00	136,197.50	85,182.00	4,633,241.50
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,582,226.00	0.00	136,197.50	85,182.00	4,633,241.50

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

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

*** Has comments.

Depreciation by Function for FY2024	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	7,973.00	0.00	0.00
Transportation (27XX)	43,530.00	0.00	0.00
Food Service (31XX)	3,035.00	0.00	0.00
Unallocated	78,371.00	0.00	0.00
Total Depreciation for FY2024	132,909.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2023	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2024) [a+b-c-d]	(f) Current Portion Due FY2025	(g) Long-Term Portion Due FY2026
Governmental Activities *							
Compensated Absences	67,541.56	0.00	0.00	0.00	67,541.56	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	67,541.56	0.00	0.00	0.00	67,541.56	0.00	0.00

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

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



Trustees' Financial Summary

FY2023-24

Submit ID:

45 Sanders County

0815 Hot Springs K-12

Net Pension Liability FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	374,637.00	21,333.00	0.00	395,970.00
Net Pension - TRS	1,556,354.00	0.00	30,112.00	1,526,242.00