



Trustees' Financial Summary

FY2022-23

Submit ID: 0815-04806684

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 FY23 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.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
010	HS BOOSTER CLUB	LOCAL		
013	Medical Flex	LOCAL		
021	FCS Sewing Machine Sales	LOCAL		
024	FFA DONATIONS	LOCAL		
035	SMART SCHOOLS PROGRAM	LOCAL		
039	SHOT CLOCK DONATIONS	LOCAL		
040	Day Care Flex	LOCAL		
099	E-RATE REIMBURSEMENT	LOCAL		
120	AFTER SCHOOL PROGRAM	LOCAL		
138	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL	045 0815 17 2022	84.287
170	DUAL CREDIT WELDING	LOCAL		
171	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL	0458015172023	84.287
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	0450815312023	Federal
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		84.425U
848	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	045 0815 81 2022	84.048A
849	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	0450815812023	84.048A
873	State Career & Technical Education - Family & Consumer	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



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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)	(262,752.48)	88,627.47	294,580.41	
02	Taxes Receivable - Real and Personal (120-149)	15,966.58	10,989.50	3,439.25	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			28,644.85	
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	4,124.25			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(242,661.65)	99,616.97	326,664.51	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				28,644.85
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	2,493.89			787.85
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	2,493.89			29,432.70
DEFERRED INFLOWS					
36	Deferred Inflows (680)	15,966.58	10,989.50	3,439.25	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			65,880.00	
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(261,122.12)	88,627.47	257,345.26	(29,432.70)
52	TOTAL FUND BALANCE/EQUITY	(261,122.12)	88,627.47	323,225.26	(29,432.70)
53	TOTAL LIABILITIES AND FUND BALANCE	(242,661.65)	99,616.97	326,664.51	



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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)	266.86	90,126.04	(33,869.59)	4,598.12
02	Taxes Receivable - Real and Personal (120-149)	1,427.93			11.15
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			70,593.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,694.79	90,126.04	36,723.41	4,609.27
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)			21,670.60	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			21,670.60	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,427.93			11.15
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			23,708.76	
48	Fund Balance for Budget	266.86	90,126.04	(8,655.95)	4,598.12
52	TOTAL FUND BALANCE/EQUITY	266.86	90,126.04	15,052.81	4,598.12
53	TOTAL LIABILITIES AND FUND BALANCE	1,694.79	90,126.04	36,723.41	4,609.27



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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)	1,418.02			15,391.12
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	1,418.02			15,391.12
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	1,418.02			15,391.12
52	TOTAL FUND BALANCE/EQUITY	1,418.02			15,391.12
53	TOTAL LIABILITIES AND FUND BALANCE	1,418.02			15,391.12



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			195.11	
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			195.11	
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			195.11	
52	TOTAL FUND BALANCE/EQUITY			195.11	
53	TOTAL LIABILITIES AND FUND BALANCE			195.11	



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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)	(57.30)	10,014.47		19,495.05
02	Taxes Receivable - Real and Personal (120-149)	999.14			960.48
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	941.84	10,014.47		20,455.53
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)	999.14			960.48
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	(57.30)	10,014.47		19,495.05
52	TOTAL FUND BALANCE/EQUITY	(57.30)	10,014.47		19,495.05
53	TOTAL LIABILITIES AND FUND BALANCE	941.84	10,014.47		20,455.53



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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)	1,606.20	565.86		
02	Taxes Receivable - Real and Personal (120-149)		636.38		
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	1,606.20	1,202.24		
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)		636.38		
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	1,606.20	565.86		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,606.20	565.86		
53	TOTAL LIABILITIES AND FUND BALANCE	1,606.20	1,202.24		



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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)		0.59	68,651.14	
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	68,651.14	
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	68,651.14	
52	TOTAL FUND BALANCE/EQUITY		0.59	68,651.14	
53	TOTAL LIABILITIES AND FUND BALANCE		0.59	68,651.14	



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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)	50,142.74	5,307.75		
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	50,142.74	5,307.75		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	23,241.88	5,307.75		
25	Other Current Liabilities (621-679)	26,900.86			
35	TOTAL LIABILITIES	50,142.74	5,307.75		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	50,142.74	5,307.75		



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		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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		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	2022 Value	2023 Value
1110	District Tax Levy	402,481.53	297,320.12
1112	District Levy - Personal Property	2,916.15	2,692.19
1190	Penalties and Interest on Taxes	1,930.67	1,175.90
1510	Interest Earnings	203.56	443.16
1900	Other Revenue from Local Sources	0.00	100.00
3110	Direct State Aid	824,594.00	810,954.24
3111	Quality Educator	81,070.75	81,210.08
3112	At Risk Student	12,084.80	11,409.61
3113	Indian Education For All	4,698.90	4,539.60
3114	American Indian Achievement Gap	13,157.00	11,221.00
3115	State Special Education Allowable Cost Payment to Districts	31,915.80	28,160.80
3116	Data For Achievement	4,498.11	4,346.55
3120	State - Guaranteed Tax Base Aid	516,560.00	551,480.16
5300	Operating Transfers from Other Funds	1,798.33	0.00
6100	Material Prior Period Revenue Adjustments	0.00	15,372.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,897,909.60	1,820,425.41

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

PRC	Program	Function	Object	2022 Value	2023 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	587,546.55	572,349.78
			2XX Personal Services - Employee Benefits	117,308.42	150,156.97
			3XX Purchased Professional and Technical Services	4,485.00	8,750.56
			4XX Purchased Property Services	18,292.42	22,764.98
			5XX Other Purchased Services	50,764.04	51,790.74
			6XX Supplies and Materials	65,388.27	71,107.01
			810 Dues and Fees	16.00	470.00
			8XX Other Expenditures	945.40	250.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	0.00	0.25
			2XX Personal Services - Employee Benefits	0.00	0.48
			6XX Supplies and Materials	1,822.36	156.97
222X Educational Media Services					
			1XX Personal Services - Salaries	12,453.56	33,046.20
			2XX Personal Services - Employee Benefits	3,367.01	7,937.16
			6XX Supplies and Materials	1,647.59	298.00



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

PRC	Program	Function	Object	2022 Value	2023 Value
23XX Support Services - General Administration					
		1XX	Personal Services - Salaries	45,502.79	65,865.99
		2XX	Personal Services - Employee Benefits	3,973.97	15,366.96
		3XX	Purchased Professional and Technical Services	47,282.96	60,422.11
		4XX	Purchased Property Services	166.00	186.00
		5XX	Other Purchased Services	33,919.16	37,334.99
		6XX	Supplies and Materials	14,456.64	6,244.32
		810	Dues and Fees	12,496.59	9,972.07
		8XX	Other Expenditures	0.00	49.74
24XX Support Services - School Administration					
		1XX	Personal Services - Salaries	141,225.93	136,321.27
		2XX	Personal Services - Employee Benefits	31,752.58	37,592.80
		3XX	Purchased Professional and Technical Services	777.50	0.00
		4XX	Purchased Property Services	636.00	636.00
		5XX	Other Purchased Services	9,768.29	6,069.20
		6XX	Supplies and Materials	5,844.68	6,500.89
		810	Dues and Fees	119.00	717.13
		8XX	Other Expenditures	32.00	0.00
25XX Support Services - Business					
		1XX	Personal Services - Salaries	40,362.53	38,399.24
		2XX	Personal Services - Employee Benefits	18,091.01	13,478.50
		3XX	Purchased Professional and Technical Services	772.00	0.00
		5XX	Other Purchased Services	2,486.91	2,864.96
		6XX	Supplies and Materials	11,136.40	9,686.70
		810	Dues and Fees	290.87	269.88
		8XX	Other Expenditures	2.17	0.00
26XX Operation and Maintenance of Plant Services					
		1XX	Personal Services - Salaries	105,023.69	108,968.76
		2XX	Personal Services - Employee Benefits	6,527.64	14,003.03
		3XX	Purchased Professional and Technical Services	11,603.27	28,937.64
		4XX	Purchased Property Services	109,556.24	130,585.64
		5XX	Other Purchased Services	4,471.98	2,626.01
		6XX	Supplies and Materials	21,071.13	22,931.94
		810	Dues and Fees	25.98	350.90
		8XX	Other Expenditures	56.81	0.00
27XX Student Transportation Services					
		1XX	Personal Services - Salaries	523.17	875.46
		2XX	Personal Services - Employee Benefits	27.58	58.30
		5XX	Other Purchased Services	0.00	634.11
		6XX	Supplies and Materials	220.93	468.16
4XXX Facilities Acquisition and Construction Services					
		7XX	Property and Equipment Acquisition	0.00	549.73



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value	
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	0.00	32,045.32	
			850 Interest on Debt	0.00	1,095.61	
			860 Agent Fees/Issuance Costs	0.00	100.00	
	280		Special Education - Local and State			
		1XXX	Instruction			
			1XX Personal Services - Salaries	61,487.49	73,934.52	
			2XX Personal Services - Employee Benefits	9,101.72	6,296.04	
			6XX Supplies and Materials	96.63	338.77	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	200.00	
			2XX Personal Services - Employee Benefits	0.00	1.01	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,510.74	3,018.70	
	365		Indian Education for All			
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services	0.00	565.95	
	390		State Career & Technical Education Entitlement - Undistributed			
		1XXX	Instruction			
			1XX Personal Services - Salaries	112,864.12	104,523.50	
			2XX Personal Services - Employee Benefits	19,445.83	31,234.00	
			4XX Purchased Property Services	93.62	0.00	
			5XX Other Purchased Services	62.61	88.00	
			6XX Supplies and Materials	9,039.18	6,324.76	
	710		School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	1,326.52	1,463.02	
			2XX Personal Services - Employee Benefits	78.53	84.89	
			6XX Supplies and Materials	395.34	1,379.06	
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	19,014.50	19,279.00	
			2XX Personal Services - Employee Benefits	95.42	92.40	
			5XX Other Purchased Services	9,319.70	6,718.43	
			810 Dues and Fees	0.00	770.00	
	720		School Sponsored Athletics			
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	8,891.06	7,086.02	
			2XX Personal Services - Employee Benefits	523.53	415.41	
			6XX Supplies and Materials	4,582.45	5,864.80	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	57,493.30	62,705.40	
			2XX Personal Services - Employee Benefits	286.23	314.99	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2022 Value	2023 Value
			3XX Purchased Professional and Technical Services		2,825.00	2,373.75
			4XX Purchased Property Services		0.00	500.00
			5XX Other Purchased Services		15,073.06	11,301.05
			6XX Supplies and Materials		14,857.49	9,050.12
			810 Dues and Fees		5,000.00	8,426.33
			8XX Other Expenditures		1,052.11	1,337.60
	910 Food Services					
		31XX Food Services				
			6XX Supplies and Materials		30.89	0.00
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments		174,789.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>2,075,577.09</u>	<u>2,076,975.98</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					-4,571.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,820,425.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,076,975.98	(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)					-261,122.12	(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	2022 Value	2023 Value
1110	District Tax Levy	98,758.79	236,151.75
1112	District Levy - Personal Property	1,275.67	1,668.76
1190	Penalties and Interest on Taxes	944.18	631.55
1510	Interest Earnings	219.83	839.97
2220	County On-Schedule Transportation Reimbursement	31,420.13	17,488.14
3210	State - On-Schedule Transportation Reimbursement	29,697.67	16,788.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		162,316.27	273,568.37

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

PRC	Program	Function	Object	2022 Value	2023 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
		1XX	Personal Services - Salaries	45,566.63	48,524.25
		2XX	Personal Services - Employee Benefits	11,655.10	13,610.54
		5XX	Other Purchased Services	532.40	0.00
25XX Support Services - Business					
		1XX	Personal Services - Salaries	18,217.55	20,039.55
		2XX	Personal Services - Employee Benefits	7,757.33	7,892.00
27XX Student Transportation Services					
		1XX	Personal Services - Salaries	15,082.44	4,505.33
		2XX	Personal Services - Employee Benefits	946.91	287.80
		3XX	Purchased Professional and Technical Services	72.75	1,689.00
		4XX	Purchased Property Services	12,217.14	11,670.36
		5XX	Other Purchased Services	107,447.76	111,833.50
		6XX	Supplies and Materials	22,532.32	18,498.15
		8XX	Other Expenditures	0.00	160.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				242,028.33	238,710.48



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						53,769.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						273,568.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						238,710.48 (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)						88,627.47 (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		2022 Value	2023 Value
	1110 District Tax Levy		64,278.31	69,555.21
	1112 District Levy - Personal Property		527.24	565.66
	1190 Penalties and Interest on Taxes		347.62	231.57
	1510 Interest Earnings		642.19	4,747.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			65,795.36	75,099.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	3,105.00	0.00
			7XX Property and Equipment Acquisition	134,122.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				137,227.00	0.00

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						248,125.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						75,099.99	(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	65,880.00	Less Last Year	65,880.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						323,225.26	(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	2022 Value	2023 Value
1510	Interest Earnings	0.00	0.07
1632	Daily Adult Sales	10,661.00	11,480.00
1900	Other Revenue from Local Sources	98.40	239.89
3220	State - School Nutrition Match	0.00	246.22
4550	Federal School Nutrition Reimbursement	145,358.87	94,331.62
4552	School Nutrition Fresh Fruit And Vegetable Program	6,525.51	7,953.21
4610	School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	0.00	12,887.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		162,643.78	127,138.01

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

PRC	Program	Function	Object	2022 Value	2023 Value
910 Food Services					
31XX Food Services					
			1XX Personal Services - Salaries	57,008.73	58,950.48
			2XX Personal Services - Employee Benefits	3,398.09	3,419.81
			3XX Purchased Professional and Technical Services	427.20	0.00
			4XX Purchased Property Services	175.05	0.00
			5XX Other Purchased Services	189.00	1,689.24
			6XX Supplies and Materials	37,312.65	92,583.49
			810 Dues and Fees	115.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				98,625.72	156,643.02

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	72.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,138.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	156,643.02	(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)	-29,432.70	(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		2022 Value	2023 Value
	1110 District Tax Levy		39,537.08	27,774.31
	1112 District Levy - Personal Property		296.18	254.76
	1190 Penalties and Interest on Taxes		160.54	106.79
	1510 Interest Earnings		19.15	39.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			40,012.95	28,174.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2022 Value	2023 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	38,279.11	26,963.60
			2XX Personal Services - Employee Benefits	1,506.40	1,792.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,785.51	28,756.20

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						848.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						28,174.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						28,756.20	(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)						266.86	(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	2022 Value	2023 Value
	1510 Interest Earnings	160.94	1,138.92
	2240 County Retirement Distribution	258,256.46	181,234.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		258,417.40	182,373.49

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	96,942.37	96,330.29
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	2,055.26	5,166.99
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	17,687.59	19,392.24
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	15,418.48	22,762.51
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	8,521.78	8,481.59
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	16,972.65	17,189.56
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,475.42	920.59
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	16,804.89	17,863.20
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	3.66
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17,633.98	16,074.42
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	16.87
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	190.44	240.34
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,517.44	1,737.32



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2022 Value	2023 Value
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits		1,148.95	1,143.80
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		15,839.53	7,808.55
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		8,722.47	9,432.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>221,931.25</u>	<u>224,564.01</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					132,316.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					182,373.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					224,564.01	(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)					90,126.04	(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	2023 Value
010	HS BOOSTER CLUB	
	1900 Other Revenue from Local Sources	430.00
021	FCS Sewing Machine Sales	
	1900 Other Revenue from Local Sources	500.00
024	FFA DONATIONS	
	1900 Other Revenue from Local Sources	1,000.00
039	SHOT CLOCK DONATIONS	
	1900 Other Revenue from Local Sources	1,370.41
099	E-RATE REIMBURSEMENT	
	4100 Federal Miscellaneous Grants - Direct from Feds	5,724.00
120	AFTER SCHOOL PROGRAM	
	1900 Other Revenue from Local Sources	1,036.75
170	DUAL CREDIT WELDING	
	3290 State - Other State Grants	3,235.35
171	Title IV, Part B, 21st Century Community Learning Centers	
	4340 Title IV, Part B, 21st Century Community Learning Centers	141,324.00
338	Jobs for Montana Graduates	
	3290 State - Other State Grants	3,000.00
342	Title I, ESEA Schoolwide Program	
	4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	842.00
	4940 Title I, ESEA, Schoolwide Program	6,333.00
343	Title I, ESEA Schoolwide Program	
	4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	10,000.00
	4940 Title I, ESEA, Schoolwide Program	123,872.00
766	CRRSA - State School Emergency Relief Fund II (ESSER II)	
	6100 Material Prior Period Revenue Adjustments	-4,372.00
785	ARP - State School Emergency Relief Fund (ESSER III)	
	7850 ARP - State School Emergency Relief Fund	90,311.00
787	ARP - State School Emergency Relief Fund (ESSER III)	
	7850 ARP - State School Emergency Relief Fund	91,088.00
848	Federal Carl Perkins (Career & Technical Education (CTE))	
	6100 Material Prior Period Revenue Adjustments	-13.00
849	Federal Carl Perkins (Career & Technical Education (CTE))	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	7,962.00
880	State Career & Technical Education - Agriculture	
	3900 State - Career & Technical Education	1,433.00
881	State Career & Technical Education - Business	
	3900 State - Career & Technical Education	609.00



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882 State Career & Technical Education - Family & Consumer

3900 State - Career & Technical Education

1,139.00

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

486,824.51

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

Fund Code 15

PRC	Program	Function	Object	2022 Value	2023 Value
010	HS BOOSTER CLUB				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		540.58
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		3XX	Purchased Professional and Technical Services		1,500.00
			010 Subtotal		<u>2,040.58</u>
021	FCS Sewing Machine Sales				
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		4XX	Purchased Property Services		1,753.45
			021 Subtotal		<u>1,753.45</u>
024	FFA DONATIONS				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		3,609.46
			024 Subtotal		<u>3,609.46</u>
035	SMART SCHOOLS PROGRAM				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		3,302.41
			035 Subtotal		<u>3,302.41</u>
099	E-RATE REIMBURSEMENT				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		11,703.65
	23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services		1,374.42
			099 Subtotal		<u>13,078.07</u>
170	DUAL CREDIT WELDING				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
		1XX	Personal Services - Salaries		1,800.00
		2XX	Personal Services - Employee Benefits		12.11
			170 Subtotal		<u>1,812.11</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object	2022 Value	2023 Value	
171	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		48,486.00	
			2XX Personal Services - Employee Benefits		6,419.35	
			3XX Purchased Professional and Technical Services		41,345.64	
			5XX Other Purchased Services		12,419.67	
			6XX Supplies and Materials		18,131.82	
		21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		5,880.32	
			5XX Other Purchased Services		8,456.12	
			6XX Supplies and Materials		208.36	
			171 Subtotal		141,347.28	
338	Jobs for Montana Graduates					
	329 State - Miscellaneous Grants					
		1XXX Instruction				
			5XX Other Purchased Services		2,466.37	
			6XX Supplies and Materials		778.71	
			338 Subtotal		3,245.08	
342	Title I, ESEA Schoolwide Program					
	459 Title IV, Part A, Student Support & Academic Enrichment (SSAE)					
		1XXX Instruction				
			6XX Supplies and Materials		389.28	
	494 Title I, ESEA, Schoolwide Program					
		1XXX Instruction				
			1XX Personal Services - Salaries		3,473.50	
			2XX Personal Services - Employee Benefits		708.19	
		21XX Support Services - Students				
			6XX Supplies and Materials		51.84	
		23XX Support Services - General Administration				
			1XX Personal Services - Salaries		1,292.30	
			2XX Personal Services - Employee Benefits		1,432.87	
			342 Subtotal		7,347.98	
343	Title I, ESEA Schoolwide Program					
	459 Title IV, Part A, Student Support & Academic Enrichment (SSAE)					
		1XXX Instruction				
			1XX Personal Services - Salaries		7,606.00	
			2XX Personal Services - Employee Benefits		1,360.98	
			6XX Supplies and Materials		1,024.10	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2022 Value	2023 Value
	494 Title I, ESEA, Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		67,100.25
			2XX Personal Services - Employee Benefits		26,377.33
			6XX Supplies and Materials		1,367.82
		21XX Support Services - Students			
			6XX Supplies and Materials		1,481.77
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries		24,731.62
			2XX Personal Services - Employee Benefits		4,511.31
			343 Subtotal		<u>135,561.18</u>
766	CRRSA - State School Emergency Relief Fund II (ESSER II)				
	775 CRRSA - State School Emergency Relief Fund - Basic				
		1XXX Instruction			
			6XX Supplies and Materials		537.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries		2,104.00
			2XX Personal Services - Employee Benefits		186.67
			766 Subtotal		<u>2,827.67</u>
785	ARP - State School Emergency Relief Fund (ESSER III)				
	785 ARP - State School Emergency Relief Fund - Basic				
		1XXX Instruction			
			1XX Personal Services - Salaries		45,822.63
			2XX Personal Services - Employee Benefits		17,750.51
			6XX Supplies and Materials		1,565.90
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		25,172.02
			785 Subtotal		<u>90,311.06</u>
787	ARP - State School Emergency Relief Fund (ESSER III)				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
		1XXX Instruction			
			1XX Personal Services - Salaries		71,031.23
			2XX Personal Services - Employee Benefits		12,245.85
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		7,792.67
			787 Subtotal		<u>91,069.75</u>
849	Federal Carl Perkins (Career & Technical Education (CTE))				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		1XXX Instruction			
			5XX Other Purchased Services		1,321.36



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PRC	Program	Function	Object	2022 Value	2023 Value
			6XX Supplies and Materials		6,566.37
			810 Dues and Fees		74.00
			849 Subtotal		7,961.73
873	State Career & Technical Education - Family & Consumer				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			810 Dues and Fees		83.00
			873 Subtotal		83.00
878	State Career & Technical Education - Business				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		509.84
			878 Subtotal		509.84
879	State Career & Technical Education - Family & Consumer				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			5XX Other Purchased Services		237.83
			6XX Supplies and Materials		761.18
			879 Subtotal		999.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					506,859.66

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					20,289.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					486,824.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					506,859.66 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	23,708.76	Less Last Year	8,910.39 (4b)	14,798.37
					14,798.37 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,052.81 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
010 HS BOOSTER CLUB	430.00	2,040.58	-1,610.58
021 FCS Sewing Machine Sales	500.00	1,753.45	-1,253.45
024 FFA DONATIONS	1,000.00	3,609.46	-2,609.46
035 SMART SCHOOLS PROGRAM	0.00	3,302.41	-3,302.41
039 SHOT CLOCK DONATIONS	1,370.41	0.00	1,370.41



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
099 E-RATE REIMBURSEMENT	5,724.00	13,078.07	-7,354.07
120 AFTER SCHOOL PROGRAM	1,036.75	0.00	1,036.75
170 DUAL CREDIT WELDING	3,235.35	1,812.11	1,423.24
171 Title IV, Part B, 21st Century Community Learning Centers	141,324.00	141,347.28	-23.28
338 Jobs for Montana Graduates	3,000.00	3,245.08	-245.08
342 Title I, ESEA Schoolwide Program	7,175.00	7,347.98	-172.98
343 Title I, ESEA Schoolwide Program	133,872.00	135,561.18	-1,689.18
766 CRRSA - State School Emergency Relief Fund II (ESSER II)	-4,372.00	2,827.67	-7,199.67
785 ARP - State School Emergency Relief Fund (ESSER III)	90,311.00	90,311.06	-0.06
787 ARP - State School Emergency Relief Fund (ESSER III)	91,088.00	91,069.75	18.25
848 Federal Carl Perkins (Career & Technical Education (CTE))	-13.00	0.00	-13.00
849 Federal Carl Perkins (Career & Technical Education (CTE))	7,962.00	7,961.73	0.27
873 State Career & Technical Education - Family & Consumer	0.00	83.00	-83.00
878 State Career & Technical Education - Business	0.00	509.84	-509.84
879 State Career & Technical Education - Family & Consumer	0.00	999.01	-999.01
880 State Career & Technical Education - Agriculture	1,433.00	0.00	1,433.00
881 State Career & Technical Education - Business	609.00	0.00	609.00
882 State Career & Technical Education - Family & Consumer	1,139.00	0.00	1,139.00
Total	486,824.51	506,859.66	-20,035.15



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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	2022 Value	2023 Value
	1110 District Tax Levy	201.56	4.44
	1112 District Levy - Personal Property	2.50	0.83
	1190 Penalties and Interest on Taxes	3.75	0.93
	1340 Fees for Adult Education	0.00	105.00
	1510 Interest Earnings	10.95	76.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		218.76	187.31

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

PRC	Program	Function	Object	2022 Value	2023 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	210.00
			2XX Personal Services - Employee Benefits	0.00	1.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	211.05

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	4,621.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	187.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	211.05	(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)	4,598.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2022 Value	2023 Value
	1311 Driver's Education Fees		1,500.00	2,062.30
	1510 Interest Earnings		0.31	26.46
	3260 State - Driver's Education Reimbursement		1,060.66	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			2,560.97	2,088.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	855.00	0.00
			5XX Other Purchased Services	215.00	1,771.09
			6XX Supplies and Materials	387.81	109.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,457.81	1,880.22

Schedule Of Changes Worksheet						Fund Code 18	
Beginning Fund Balance						1,209.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,088.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,880.22	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,418.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2022 Value	2023 Value
	1510 Interest Earnings		38.18	224.93
	5300 Operating Transfers from Other Funds		0.00	1,367.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>38.18</u>	<u>1,592.89</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2022 Value	2023 Value
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
		910 Operating Transfers to Other Funds		1,798.33	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,798.33</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						13,798.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,592.89	(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)						15,391.12	(5)



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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		2022 Value	2023 Value
	1510 Interest Earnings		24.12	1.36
	1900 Other Revenue from Local Sources		316.99	0.00
	4820 Federal Impact Aid, Title VII (Section 7003)		133,988.00	4,747.00
	6100 Material Prior Period Revenue Adjustments		174,789.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			309,118.11	4,748.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			1XX Personal Services - Salaries		8,352.00	0.00
			2XX Personal Services - Employee Benefits		40.69	0.00
			3XX Purchased Professional and Technical Services		0.00	4,497.04
		23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services		11,795.96	2,041.92
		25XX Support Services - Business				
			5XX Other Purchased Services		489.63	0.00
		26XX Operation and Maintenance of Plant Services				
			3XX Purchased Professional and Technical Services		2,107.34	0.00
			4XX Purchased Property Services		9,642.66	0.00
			6XX Supplies and Materials		6,155.82	0.00
		52XX Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt		30,901.92	0.00
			850 Interest on Debt		2,037.24	0.00
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			6XX Supplies and Materials		8,565.00	0.00
	910 Food Services					
		31XX Food Services				
			6XX Supplies and Materials		52,000.00	3,034.35
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds		0.00	1,367.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					132,088.26	10,941.27



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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance						6,388.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,748.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,941.27 (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)						195.11 (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	2022 Value	2023 Value
	1110 District Tax Levy	19,871.85	19,703.11
	1112 District Levy - Personal Property	169.30	164.49
	1190 Penalties and Interest on Taxes	92.68	69.09
	1510 Interest Earnings	0.31	5.03
	3281 State - Technology Aid	1,245.76	1,568.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,379.90</u>	<u>21,510.69</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	21,082.85	22,220.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>21,082.85</u>	<u>22,220.50</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					652.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,510.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					22,220.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-57.30	(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		2022 Value	2023 Value
	1510 Interest Earnings		8.73	175.19
	1925 Innovative Education Payment		3.08	0.00
	3770 State - Advanced Opportunity Aid		6,284.64	6,891.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			6,296.45	7,066.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2022 Value	2023 Value
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			5XX Other Purchased Services	1,482.90	1,301.85
			6XX Supplies and Materials	426.95	160.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,909.85	1,461.85

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						4,410.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,066.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,461.85	(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)						10,014.47	(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	2022 Value	2023 Value
	1110 District Tax Levy	65,587.42	1,618.11
	1112 District Levy - Personal Property	477.99	165.68
	1190 Penalties and Interest on Taxes	313.79	123.01
	1510 Interest Earnings	200.19	1,300.14
	3120 State - Guaranteed Tax Base Aid	13,293.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		79,873.21	3,206.94

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			840 Principal On Debt	60,000.00	60,000.00
			850 Interest on Debt	5,610.00	2,820.00
			860 Agent Fees/Issuance Costs	700.00	700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,310.00	63,520.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	79,808.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,206.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,520.00	(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)	19,495.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	3.80	25.31
	1900 Other Revenue from Local Sources	0.00	28.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3.80</u>	<u>53.98</u>

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

PRC	Program	Function	Object	2022 Value	2023 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					1,552.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					53.98	(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)					1,606.20	(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	2022 Value	2023 Value
	1110 District Tax Levy	13,098.15	11,465.84
	1112 District Levy - Personal Property	146.85	102.20
	1190 Penalties and Interest on Taxes	88.91	50.38
	1510 Interest Earnings	61.21	200.92
	3283 State - School Major Maintenance Aid (SMMA)	37,355.00	41,201.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		50,750.12	53,020.34

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	21,184.02	0.00
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	3,955.89	0.00
			7XX Property and Equipment Acquisition	30,690.87	89,670.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				55,830.78	89,670.75

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					37,216.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					53,020.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					89,670.75	(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)					565.86	(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	2022 Value	2023 Value
	1XXX Revenues from Student Activities	64,481.89	43,564.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>64,481.89</u>	<u>43,564.93</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	58,168.68	39,077.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>58,168.68</u>	<u>39,077.20</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	64,163.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,564.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,077.20	(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)	68,651.14	(5)



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Detail Expenditure

Fund	Account	Description	2022 Value	2023 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	56,623.96	58,087.66
XX	39X 1XXX 112	Certified Teacher Staff Salaries	112,864.12	104,523.50
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	734,160.85	635,939.61
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,063.82	701.78
XX	XXX 26XX 41X	Energy Utility Services	89,198.66	100,266.53
XX	XXX 4XXX 725	Major Construction Services	106,454.43	7,659.50
XX	XXX 4XXX 73X	Major Equipment-New	140,268.80	85,386.05
XX	XXX 4XXX 74X	Major Equipment-Replacement	61,511.87	22,346.95
XX	XXX XXXX 355	Technology Contracted Services	19,214.72	35,698.95
XX	XXX XXXX 535	Technology Communication Services	12,574.51	12,720.00
XX	XXX XXXX 682	Technology Supplies	19,400.50	5,311.60
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	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	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	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	27,444.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,444.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,147.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,520.02
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	112,344.23
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 FY2025 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	73,934.52	26,963.60	0.00	0.00	0.00
280	1XXX	2XX	6,296.04	1,792.60	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	338.77	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	200.00	0.00	0.00	0.00	0.00
280	24XX	2XX	1.01	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	3,018.70	0.00	0.00	0.00	0.00
Totals			83,789.04	28,756.20	0.00	0.00	0.00

112,545.24

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 FY23 in TEAMS.



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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	100,140.00	0.00	0.00	0.00	100,140.00
Buildings	3,463,953.00	0.00	84,941.00	0.00	3,548,894.00
Machinery and Equipment	902,846.00	0.00	30,346.00	0.00	933,192.00
Construction in Progress	59,769.00	0.00	0.00	59,769.00	0.00
Totals at Historical Cost	4,526,708.00	0.00	115,287.00	59,769.00	4,582,226.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,526,708.00	0.00	115,287.00	59,769.00	4,582,226.00

* 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.

*** Has comments.

Depreciation by Function for FY2023	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	9,519.00	0.00	0.00
Transportation (27XX)	27,405.00	0.00	0.00
Food Service (31XX)	3,035.00	0.00	0.00
Unallocated	79,003.00	0.00	0.00
Total Depreciation for FY2023	118,962.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
Governmental Activities *							
Compensated Absences	67,039.64	501.92	0.00	0.00	67,541.56	15,391.12	52,150.44
Loans Payable	62,854.25	0.00	62,854.25	0.00	0.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	129,893.89	501.92	62,854.25	0.00	67,541.56	15,391.12	52,150.44
Bond(s)							
01/15/2003	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
01/15/2003	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	60,000.00	0.00	60,000.00	0.00	0.00	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.



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Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	237,786.00	136,851.00	0.00	374,637.00
Net Pension - TRS	1,306,880.00	249,474.00	0.00	1,556,354.00