

GOVERNMENT SERVICES APPLICATIONS

Supporting Financial Uploads





FINANCIAL UPLOADS

OPERATING BUDGET
BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363
2023/2024 Annual Budget

July 1, 2023 through June 30, 2024

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The undersigned, Dick Fast, hereby certifies that I am the Secretary of the Big Sky County Water District No. 363 and that the foregoing budget was amended and duly adopted by the Board of Directors of the District at a regular meeting on August 15, 2023

Dick Fast, Secretary

BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363
2023/2024 BUDGET

A

BUDGET SUMMARY		Proposed Monthly User Rates		
SEWER OPERATIONS		Dept	2023-2024	Commercial
OPERATING REVENUE	2,797,500	Sewer SFE	33.96	33.96
NON-OPERATING REVENUE	4,135,435	Water SFE	24.82	24.82
TOTAL REVENUE	6,932,935	Sewer Meter	35.78(B)-8.72(V) *	35.78(B)-9.14(V)
1/2 GENERAL & ADMIN EX	774,609	Water Meter	Use>3K \$1.89 per 22.29(B)-Tierd(V) *	22.29(B)-Tierd(V)
SEWER OPERATING EX	2,260,327	Water Tiers		
NON-OPERATING EXPENSES	1,399,793	0-20,000/0-30,000	3.78	3.78
TOTAL EXPENSES	4,434,730	20K - 40K/30K -60K	5.66	5.66
NET REVENUES	2,498,205	40K - 60K/60K - 80K	7.94	7.94
LESS PRIN PMT-SRF LOANS	(543,007)	>60K/ >80k	11.11	11.11
LESS CAPITAL PAYMENTS	(15,477,000)	IRRIGATION		
NON-CASH DEPRECIATION	725,000	0-20,000	5.66	5.66
NET TO SWR RESERVES	(12,796,802)	20K - 40K	7.94	7.94
WATER OPERATIONS		>40K	11.11	11.11
OPERATING REVENUE	1,960,500	Unimproved Lots		
NON-OPERATING REVENUE	507,000	Sewer	380	
TOTAL REVENUE	2,467,500	Water	295	
		Vacant Lot Charge	28.53	

V=Variable Charge Per 1000 gallons used.

1/2 GENERAL & ADMIN EX	774,609	
OPERATING EXPENSES	1,607,063	
NON-OPERATING EXPENSES	27,180	
TOTAL EXPENSES	2,408,852	
NET REVENUES	58,648	
LESS PRIN PMT-SRF LOANS	(298,000)	
LESS CAPITAL PAYMENTS	(803,000)	
NON-CASH DEPRECIATION	485,000	
NET TO WTR RESERVES	(557,352)	
NET TO RESERVES	(13,354,154)	

Meters	
Metered Accts	3,341

B

CAPITAL BUDGET 2023 - 2024	
SEWER OPERATIONS - Capital Items	
Chief Joseph East Side Sewer Main Replacement	\$ 175,000
Manhole Monitoring Devices	-
Sewer Admin Building New Roof	80,000
Conductivity Probe	7,000
New Plant Project	15,000,000
New Sewer Truck	65,000
Computers	0
Sewer Mains	100,000
Sewer Collection System Modeling	50,000
TOTALS	\$ 15,477,000
Sources Funding for the Sewer Capital Projects and Items	
FSB Loan	\$ 18,500,000
Plant Investment Charges Through 6/30/2023	\$ 1,723,738
Sewer Asset Replacement Fund	5,672,904
Projected Asset Replacement Addition 23-24	725,000
Sewer Restricted Operating Reserves	101,393
Plant Investment Charges 2023-2024	400,000
	0
Sewer Capital Projects and listed Items	(15,477,000)
Balance Remaining to Sewer Capital Items	\$11,246,036

WATER OPERATIONS - Capital Items	
Chief Joseph Water Main Ext with new PRV	\$ 100,000
Back up Generator Hill & Cascade Booster Stations	50,000
Mueler Leak Detection	80,000
Land for New Water Tank	60,000
Additional Funds Well Project	65,000
New PRV - Mountain/Meadow Water Line	120,000
Stillwater Services with Pits	62,000
Production Well Meters: Cascade 6, Meadow 1 & 3, Sweetgrass Booster, & Mountain 2	70,000
	0
Mountain Well Exploration	75,000
Fire Hydrant Replacements (5)	25,000
Cascade Mtn Village Improvements	96,000
TOTALS	\$ 803,000
Sources Funding for the Water Capital Projects and Items	
System Investment Charges 6-30-2023	\$ 228,909
Water Asset Replacement Fund	\$ 1,183,713
Projected Asset Replacement Addition 2023-2024	485,000
Water Restricted Operating Reserves	102,263
System Investment Charges 2023-2024	150,000
	0
Water Capital Projects and listed Items	(803,000)
Balance Remaining to Water Capital Items	\$ 1,196,885

15

0% FALSE

C

BIG SKY WATER & SEWER #363 2023 - 2024 BUDGET March 22, 2024	BUDGET LAST YEAR 2022-2023	ACTUAL YEAR TO DATE Actual	PROJECTED ACTUAL TO 6/30/2023	Most Likely Outcome	BUDGET 2023-2024	PROJECTED ACTUAL TO 22/23 Budget	23/24 BUDGET TO 22/23 BUDGET	23/24 BUDGET To 6/30/2023 Projected Actual
	[A]	[B]	[C]	Outcome	[D]	[C] ÷ [A]	[D] ÷ [A]	[D] ÷ [C]
REVENUES								
OPERATING REVENUES								
3020 - Sewer Wastewater User Charges	2,355,000	2,350,741	2,564,444	960,000	2,775,000	108.89%	117.83%	108.21%
3025 - Water User Charges	1,760,000	1,594,015	1,738,926	655,000	1,800,000	98.80%	102.27%	103.51%
3030 - Late Payment Fees	1,000	0	0	0	1,000	0.00%	100.00%	-

Monthly Factor
11

3035 - Sewer Connection/Insp Fees	15,000	4,150	4,527	4,527	12,000	30.18%	80.00%	265.06%
3040 - Water Connection/Insp Fees	15,000	3,300	3,600	3,600	12,000	24.00%	80.00%	333.33%
3042 - Water Meters Issued	110,000	35,450	38,673	38,673	45,000	35.16%	40.91%	116.36%
3045 - Sewer Miscellaneous Income	35,000	45,466	49,599	49,599	10,000	141.71%	28.57%	20.16%
3046 - Water Misc. Incl Yellowstone Club Inc	152,250	116,121	126,678	84,000	103,000	83.20%	67.65%	81.31%
TOTAL OPERATING REVENUE	4,443,250	4,149,243	4,526,447	1,795,999	4,758,000	101.87%	107.08%	105.12%

EXPENSES

OFFICE - GEN & ADM EXPENSES

DIRECTORS

5001 - Meeting Expenses	1,925	655	714	714	1,925	37.10%	100.00%	269.57%
5002 - Directors Reimbursable E: *	6,720	8,200	8,946	8,946	6,720	133.12%	100.00%	75.12%
TOTAL	8,645	8,855	9,660	9,660	8,645	111.74%	100.00%	89.49%

* Per MGA 7-13-2273 - \$80 per month per director.

ADMIN PERSONNEL

5010 - Salaries	456,430	363,778	396,849	396,849	653,572	86.95%	143.10%	164.69%
5015 - Workers' Compensation Ins	3,959	1,936	2,112	2,112	2,931	69.04%	95.81%	138.77%
5020 - Employer P/R Medicare/457 Match	35,738	28,050	30,600	30,600	49,850	85.62%	139.48%	162.91%
5025 - Public Emp Ret Sys - Employer	42,475	36,402	39,711	39,711	60,748	93.49%	143.02%	152.98%
5030 - Employee Health Ins	77,857	79,481	86,706	86,706	132,660	111.37%	170.39%	153.00%
5031 - Long-Term, Short-Term Insurance	10,114	7,718	8,419	8,419	11,564	83.24%	114.33%	137.35%
5035 - Employee Education Ex	8,000	2,312	2,522	2,522	8,000	31.52%	100.00%	317.23%
5040 - Luchcons, Meetings, Etc.	1,500	2,563	2,796	2,796	1,500	186.42%	100.00%	53.64%
TOTAL	635,173	522,239	569,716	569,716	920,825	89.69%	144.97%	161.63%

OFFICE

5130 - Utilities - New Off-AmGas/N.W.E	6,000	6,894	7,520	7,520	6,250	125.34%	104.17%	83.11%
5135 - Janitorial	3,000	3,390	3,698	4,500	4,000	123.27%	133.33%	108.16%
5136 - Carpet Service - Am Linen	725	506	552	552	725	76.18%	100.00%	131.27%
5141 - Off Supplies/Copier Etc.	5,700	4,254	4,641	4,641	4,250	81.42%	74.56%	91.58%
5142 - Office Furn & Equipment	900	1,717	1,873	1,334	1,200	208.12%	133.33%	64.07%
5143 - Computer Software/Hdware	6,250	10,244	11,176	11,176	6,250	178.81%	100.00%	55.93%
5144 - Web Design/CC Web Payments	5,000	12,922	14,097	14,097	5,000	281.93%	100.00%	35.47%
5145 - Telephone	7,200	6,626	7,228	7,228	7,200	100.39%	100.00%	99.61%
5150 - Printing	250	0	0	0	250	0.00%	100.00%	-
5155 - Postage - Shipping	2,100	1,502	1,638	1,638	2,100	78.02%	100.00%	128.17%
5160 - Advertising	600	280	305	305	600	50.91%	100.00%	196.43%
5165 - Insurance- PPE Both Water & Sewer	156,400	160,128	174,685	174,685	191,423	111.69%	122.39%	109.58%
5175 - Dues & Subscriptions	3,200	3,025	3,300	3,300	3,200	103.13%	100.00%	96.97%
5185 - Election Expenses	250	0	0	0	1,000	0.00%	400.00%	-
5190 - Stmt Mailing-Postage, Forms etc	13,500	17,622	19,224	19,224	14,250	142.40%	105.56%	74.13%
TOTAL	211,075	229,110	249,938	250,201	247,698	118.41%	117.35%	99.10%

VEHICLE

5210 - Vehicle Gas & Oil	3,250	3,686	4,021	4,021	4,100	123.71%	126.15%	101.97%
5215 - Vehicle Repair & Maint	1,800	2,545	2,777	2,777	3,500	154.27%	194.44%	126.04%
5220 - Vehicle Insurance	3,815	2,520	2,749	2,749	4,200	72.06%	110.09%	152.78%
TOTAL	8,865	8,751	9,547	9,547	11,800	107.69%	133.11%	123.60%

PROFESSIONAL SERVICES

5310 - Legal Fees Associated Costs	10,000	13,112	14,304	14,304	10,000	143.04%	100.00%	69.91%
5311 - Legal Fees Attorney	200,000	451,376	492,410	492,410	200,000	246.21%	100.00%	40.62%
5315 - Computer/Telephone Maintenance	33,540	34,607	37,753	37,753	25,000	112.56%	74.54%	66.22%
5325 - Audit Ex	10,500	8,500	8,500	7,500	10,500	80.95%	100.00%	123.53%
5330 - GIS Mapping Ex	2,000	0	0	0	5,000	0.00%	250.00%	-
5332 - Other Consulting Fees	100,000	52,277	57,030	0	100,000	57.03%	100.00%	175.35%
TOTAL	356,040	559,872	609,997	551,968	350,500	171.33%	98.44%	57.46%

OTHER EXPENSES

5415 - Bank Service Charges	150	218	238	238	250	158.76%	166.67%	104.98%
5420 - State Annual Audit Filing Fee	2,500	1,700	1,855	675	2,500	74.18%	100.00%	134.80%
5430 - Miscellaneous	2,000	1,904	2,077	2,077	2,000	103.87%	100.00%	96.27%
5445 - Office Bldg - Repair & Maint	3,500	6,485	7,074	7,074	5,000	202.12%	142.86%	70.68%
TOTAL	8,150	10,307	11,244	10,065	9,750	137.97%	119.63%	86.71%

5495 - Annual Pension Expense

5495 - Annual Pension Expense	1	0	0	0	1	0.00%	100.00%	-
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TOTAL OFFICE GENERAL & ADM. EX

TOTAL OFFICE GENERAL & ADM. EX	1,227,949	1,339,135	1,460,102	1,401,155	1,549,219	118.91%	126.16%	106.10%
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SEWER - GEN & ADM EXPENSES

PERSONNEL

6010 - Salaries	326,022	252,164	275,088	275,088	454,124	84.38%	139.30%	165.08%
6015 - Wages - Labor - Part Time	0	0	0	0	15,000	-	0.00%	-
6020 - Workers' Compensation Ins Ex	5,880	3,725	4,064	4,064	16,571	69.12%	281.82%	407.75%
6025 - Employer P/R Medicare/457 Match	25,278	19,133	20,872	20,872	34,073	82.57%	134.79%	163.25%
6030 - Public Emp Ret Sys Ex	30,067	24,670	26,913	26,913	41,549	89.51%	138.19%	154.38%
6031 - Long-Term, Short Term Insurance	4,688	2,011	2,194	2,194	5,905	46.80%	125.98%	269.17%
6035 - Employee Health Ins Ex	76,672	76,157	85,263	85,263	136,594	111.20%	180.75%	162.54%
6040 - Employee Education Ex	5,000	2,390	2,607	2,607	5,000	52.14%	100.00%	191.80%
TOTAL	473,607	382,260	417,000	417,000	710,807	88.05%	150.08%	170.46%

GENERAL

6110 - Dues & Subscription Ex	800	1,210	1,320	1,320	800	165.05%	100.00%	60.59%
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OPERATIONS PERSONNEL

7010 - Salaries	353,504	354,919	387,184	387,184	395,856	109.53%	111.98%	102.24%
7015 - Wages	25,000	0	0	0	15,000	0.00%	60.00%	-
7020 - Part Time Labor	5,000	0	0	0	5,000	0.00%	100.00%	-
7025 - Worker's Comp Ins	6,457	5,484	5,982	5,982	14,807	92.65%	229.32%	247.51%
7030 - Employer P/R Medicare/457 Match	27,499	27,508	30,009	30,009	29,848	109.13%	108.54%	99.46%
7031 - Long Term, Short Term Insurance	4,738	5,085	5,547	5,547	4,736	117.14%	100.00%	85.37%
7035 - Public Emp Ret Sys Exp	32,682	34,392	37,519	37,519	36,373	114.80%	111.29%	96.95%
7040 - Employee Health Ins Exp	75,366	75,372	82,224	82,224	104,289	109.10%	138.38%	126.83%
7045 - Employee Educ. Exp	8,000	3,227	3,521	3,521	8,000	44.01%	100.00%	227.23%
TOTAL	538,244	505,988	551,986	551,986	613,908	102.55%	114.06%	111.22%

OPERATIONS GENERAL

7110 - Dues & Subscriptions Exp	2,200	2,630	2,869	2,869	2,200	130.41%	100.00%	76.68%
7115 - Telephone	8,700	7,329	7,995	7,995	8,700	91.90%	100.00%	108.82%
7130 - Publications - Wtr	300	0	0	0	300	0.00%	100.00%	-
7135 - Office Supplies & Equip	1,500	0	0	1,000	1,500	0.00%	100.00%	-
7140 - P Wtr Sup Fees-MV SDW02384-01	4,700	4,876	4,876	4,876	4,700	103.74%	100.00%	96.39%
TOTAL	17,400	14,835	15,740	16,740	17,400	90.46%	100.00%	110.55%

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TOTAL WATER GENERAL & ADM. EX

	555,644	520,822	567,726	568,726	631,308	102.17%	113.62%	111.20%
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WATER PLANT OPERATIONS

VEHICLES

9110 - Fuel - Vehicles	15,000	16,658	18,173	18,173	18,000	121.15%	120.00%	99.05%
9115 - Auto Repair & Maint	8,500	17,850	19,473	2,200	12,000	229.10%	141.18%	61.62%
9120 - Vehicle Insurance Ex.	5,112	5,112	5,577	5,577	9,555	109.09%	186.91%	171.34%
9125 - Fuel Booster St-Gen/Equip	3,000	1,214	1,325	1,325	3,000	44.16%	100.00%	226.46%
9130 - Fuel - Backhoe & Equipment	1,000	12	13	13	1,000	1.32%	100.00%	7600.88%
TOTAL	32,612	40,847	44,561	27,287	43,555	136.64%	133.56%	97.74%

WATER SYSTEM OPERATING EXPENSES

9211 - Utilities - NWE & Other	171,000	171,083	186,636	186,636	165,000	109.14%	96.49%	88.41%
9215 - Chemicals	750	499	544	544	750	72.51%	100.00%	137.91%
9220 - Lab Fees - Water Samples	3,500	8,136	8,875	8,875	7,000	253.58%	200.00%	78.87%
9230 - Lab Testing Equip	750	0	0	0	750	0.00%	100.00%	-
9235 - Equip Purchases	750	79	86	86	750	11.43%	100.00%	875.24%
9245 - Safety Equipment Ex	1,500	816	890	890	1,500	59.34%	100.00%	168.52%
9247 - Garbage Pickup	4,000	4,436	4,839	4,839	5,500	120.98%	137.50%	113.65%
9253 - Water Meter Repairs/Testing	250	0	0	0	250	0.00%	100.00%	-
TOTAL	182,500	185,048	201,870	201,870	181,500	110.61%	99.45%	89.91%

REPAIRS & MAINTENANCE

9301 - Repairs - Distribution System	130,000	117,903	128,622	128,622	130,000	98.94%	100.00%	101.07%
9302 - Repairs - Wells	15,000	20,382	22,235	22,235	22,000	148.23%	146.67%	98.94%
9303 - Repairs - Booster Stations	10,000	4,060	4,429	4,429	10,000	44.29%	100.00%	225.77%
9304 - Repairs - Water Tanks	2,500	3,898	4,252	4,252	2,500	170.09%	100.00%	58.79%
9305 - Repairs - Telemetry	2,000	3,002	3,275	3,275	2,000	163.75%	100.00%	61.07%
9306 - Repairs - SPR	250	0	0	0	250	0.00%	100.00%	-
9316 - Maint Bldg-Repairs & Maint	2,250	3,719	4,057	5,000	3,250	180.33%	144.44%	80.10%
9324 - Generator Semi Annual Check-Up	7,000	4,817	5,255	5,255	7,000	75.08%	100.00%	133.20%
9325 - PRV Maintenance	750	25,773	28,116	28,116	750	3748.86%	100.00%	2.67%
9330 - Tools & Tool Maint	5,500	8,719	9,512	2,800	5,500	172.94%	100.00%	57.82%
9335 - Equipment Rental	1,000	0	0	0	1,000	0.00%	100.00%	-
TOTAL	176,250	192,275	209,754	203,985	184,250	119.01%	104.54%	87.84%

PROFESSIONAL SERVICES

9311 - Leak Detection	550	0	0	0	550	0.00%	100.00%	-
9320 - Tank Inspection/Cleaning	3,650	0	0	0	3,650	0.00%	100.00%	-
9416 - Water Rights - Legal	5,500	200	216	216	5,500	3.97%	100.00%	2520.83%
9417 - Engineering	40,000	19,673	21,461	21,461	40,000	53.65%	100.00%	186.38%
9430 - Water Modeling	1,000	0	0	0	1,000	0.00%	100.00%	-
9435 - Water Meter Sensus Support	29,500	9,084	9,910	9,910	29,500	33.59%	100.00%	297.68%
TOTAL	80,200	28,957	31,589	31,589	80,200	39.39%	100.00%	253.88%

SPECIAL PROJECTS

9415 - Special Projects - Other	500	69,488	75,805	0	500	15161.02%	100.00%	0.66%
TOTAL	500	69,488	75,805	0	500	15161.02%	100.00%	0.66%

MISCELLANEOUS

9410 - Misc Expense - Water	750	541	590	590	750	78.68%	100.00%	127.10%
TOTAL	750	541	590	590	750	78.68%	100.00%	127.10%

ASSET DEPRECIATION

9595 - Depreciation - Water Assets	485,000	455,378	496,776	496,776	485,000	102.43%	100.00%	97.63%
TOTAL	485,000	455,378	496,776	496,776	485,000	102.43%	100.00%	97.63%

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TOTAL WATER PLANT OPERATIONS EX

	957,812	972,533	1,060,946	962,098	975,755	110.77%	101.87%	91.97%
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TOTAL WATER OPERATING EXPENSES

	1,513,456	1,493,356	1,628,672	1,530,825	1,607,063	107.61%	106.18%	98.67%
7745 - (Gain)/Loss-Disposition - Assets	0	(1,215)	(1,325)	0	0			
7746 - (Gain)/Loss - Other	0	0	0	0	0			
TOTAL	0	(1,215)	(1,325)	0	0			

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TOTAL OPERATING EXPENSES	4,637,479	4,898,438	5,342,535	4,871,659	5,416,609	115.20%	116.80%	101.39%
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NON-OPERATING REVENUES

REVENUES - SEWER

4010 - Resort Tax Bond Payment	2,852,719	2,852,719	3,112,057	670,000	2,995,335	109.09%	105.00%	96.25%
4012 - Resort Tax Other	60,000	0	0	100,000	560,000	0.00%	933.33%	-
4013 - Madison Co. Tax Receipts Sewer Bonds	434,400	389,514	424,925	424,925	0	97.82%	0.00%	0.00%
4014 - Gallatin Co. Tax Receipts Sewer Bonds	433,100	451,015	492,016	492,016	0	113.60%	0.00%	0.00%
4015 - Snow Making Pilot Project	0	0	0	0	0	-	-	-
4020 - Sewer Int Income RESTRICTED	20,000	196,835	214,729	214,729	150,000	1073.65%	750.00%	69.86%
4025 - Sewer Int Income-UNRESTRICTED	30,000	37,599	41,017	41,017	30,000	136.72%	100.00%	73.14%
4030 - Sewer Plant Investment Fees	400,000	257,015	280,380	280,380	400,000	70.10%	100.00%	142.66%
4031 - Spanish Peaks PIC Fees	0	0	0	0	0	-	-	-
4035 - Boyne Settlement Funds	0	0	0	0	0	-	-	-
4040 - Non-Oper Inc Sewer - Other	100	1,604,392	0	0	100	0.00%	100.00%	-
TOTAL	4,230,319	5,789,089	4,565,124	2,223,067	4,135,435	107.91%	97.76%	90.59%

REVENUES - WATER

4110 - Resort Tax Bond Payment	0	0	0	0	0	-	-	-
4112 - Resort Tax Other	0	0	0	0	0	-	-	-
4113 - Madison Co. Tax Receipts Water Bonds	220,000	193,094	210,648	210,648	143,000	95.75%	65.00%	67.89%
4114 - Gallatin Co. Tax Receipts Water Bonds	265,000	267,479	291,795	291,795	181,000	110.11%	68.30%	62.03%
4120 - Water Int Income RESTRICTED	4,000	39,667	43,273	43,273	30,000	1081.83%	750.00%	69.33%
4125 - Water Int Income-UNRESTRICTED	1,200	977	1,065	1,065	1,000	88.79%	83.33%	93.86%
4130 - Water System Investment Fees	150,000	67,338	73,460	73,460	150,000	48.97%	100.00%	204.19%
4135 - Non-Oper Inc Water-Other	2,000	74,936	81,748	81,748	2,000	4087.40%	100.00%	2.45%
TOTAL	642,200	643,491	701,990	701,990	507,000	109.31%	78.96%	72.22%

TOTAL NON-OPER. REVENUE

DONATED CAPITAL ASSETS

4045 - Donated Capital Assets Sewer	75,000	268,440	268,440	268,440	75,000	357.92%	100.00%	-72.06%
4145 - Donated Capital Assets Water	75,000	0	0	0	75,000	0.00%	100.00%	-
TOTAL DONATED CAPITAL ASSETS	150,000	268,440	268,440	268,440	150,000	178.96%	100.00%	-44.12%

New water & sewer extensions from developers

NON-OPERATING EXPENSES

EXPENSES SEWER

4210 - SRF - Interest Expense	49,000	39,374	42,953	42,953	23,913	87.66%	48.80%	55.67%
4211 - FSB Int Exp	0	363,008	396,009	396,009	1,311,380	-	-	331.15%
4215 - Resort Tax - Other	60,000	0	0	0	60,000	0.00%	100.00%	-
4220 - Misc Non Operating Exp	4,500	0	0	0	4,500	0.00%	100.00%	-
4226 - Canyon Study Dist Contribution	0	0	0	0	0	-	-	-
TOTAL	113,500	402,382	438,962	438,962	1,399,793	386.75%	1233.30%	318.89%

EXPENSES - WATER

4310 - SRF Interest Expense	40,000	34,994	38,175	38,175	22,680	95.44%	56.70%	59.41%
4311 - DEQ - Wtr Quality Study	0	0	0	0	0	-	-	-
4312 - Misc Non Operating Exp	4,500	80,670	88,003	88,003	4,500	1955.62%	100.00%	5.11%
4313 - Water Metering Ex.	0	0	0	0	0	-	-	-
TOTAL	44,500	115,663	126,178	126,178	27,180	283.55%	61.08%	21.54%

TOTAL NON-OPERATING EXPENSES

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SUMMARY - OPERATING AND NON-OPERATING REVENUES AND EXPENSES

OPERATING REVENUES	4,443,250	4,149,243	4,526,447	1,795,999	4,758,000	101.87%	107.08%	105.12%
OPERATING EXPENSES	(4,637,479)	(4,898,438)	(5,342,535)	(4,871,659)	(5,416,609)	115.20%	116.80%	101.39%
OPERATING RESERVES	0	0	0	6,993	0	0.00%	0.00%	0.00%
NET OPERATING REV	(194,229)	(749,195)	(816,088)	(3,068,667)	(658,609)	420.17%	339.09%	80.70%

NON-OPERATING SUMMARY

NON-OPERATING REV	4,872,519	6,432,579	5,267,114	2,925,057	4,642,435	108.10%	95.28%	88.14%
NON-OPER EXPENSE	(158,000)	(518,045)	(565,140)	(565,140)	(1,426,973)	357.68%	903.15%	252.50%
NET NON-OPERATING REV	4,714,519	5,914,534	4,701,974	2,359,916	3,215,462	99.73%	68.20%	68.39%

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SUMMARY - TOTAL REVENUES AND EXPENSES

TOTAL REVENUES	9,315,769	10,581,822	9,793,561	4,721,056	9,400,435	105.13%	100.91%	95.99%
TOTAL EXPENSES	(4,795,479)	(5,416,484)	(5,907,675)	(5,436,799)	(6,843,582)	123.19%	142.71%	115.84%
TOTAL NET REVENUES	4,520,290	5,165,339	3,885,885	(715,743)	2,556,853	85.97%	56.56%	65.80%
TOTAL CAPITAL CONTRIBUTIONS	150,000	268,440	268,440	0	150,000	178.96%	100.00%	55.88%
NET INCOME	4,670,290	5,433,779	4,154,325	(715,743)	2,706,853	88.95%	57.96%	65.16%

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SUMMARY - GEN & ADM, SEWER, WATER, OPERATIONS

SEWER - OPERATING REVENUE	2,405,500	2,400,357	2,618,571	1,014,127	2,797,500	108.86%	116.30%	106.83%
OFFICE GEN & ADM EX 1/	(613,975)	(669,567)	(730,051)	(700,578)	(774,609)	118.91%	126.16%	106.10%
SEWER GEN & ADM EX	(481,607)	(389,221)	(424,605)	(424,605)	(718,807)	88.16%	149.25%	169.29%
SEWER PLANT OPER EX	(1,414,466)	(1,677,942)	(1,830,482)	(1,515,075)	(1,541,520)	129.41%	108.98%	84.21%
GAIN/(LOSS) ASSETS	0	1,215	1,325	0	0			
NET SEWER OPER REV	(104,548)	(335,159)	(365,241)	(1,626,130)	(237,437)	349.35%	-227.11%	65.01%
WATER - OPERATING REVENUE	2,037,750	1,748,886	1,907,876	781,273	1,960,500	93.63%	96.21%	102.76%
OFFICE GEN & ADM EX 1/	(613,975)	(669,567)	(730,051)	(700,578)	(774,609)	118.91%	126.16%	106.10%
WATER GEN & ADM EX	(555,644)	(520,822)	(567,726)	(568,726)	(631,308)	102.17%	113.62%	111.20%
WATER PLANT OPER EX	(957,812)	(972,533)	(1,060,946)	(962,098)	(975,755)	110.77%	101.87%	91.97%
NET WATER OPER REV	(89,681)	(414,037)	(450,847)	(1,450,130)	(421,172)	-502.72%	-469.63%	93.42%

BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363
Budget Versus Actual Expenses 2023-2024
February/2024

O=On Target
 F= Favorable
 U=Unfavorable

7/1/2015 = Start of Fiscal Year
 1.00 = Pro-rate Months
 8.3% = Pro-rate Percentage
 1.1 = Fudge Factor
 1.05 = Upper End On Target Percent
 0.95 = Lower Range for On Target Percent
 Pro-rate Months
 8 12

Big Sky County Water & Sewer District No. 363	Budget Versus Actual				3/22/2024 9:25	
	Monthly		Year To Date		Annual Budget 2023-2024	Percent of Budget
	Actual Feb-24	Budget Feb-24	Actual Jul '23 - Feb 24	Budget Jul '23 - Feb 24		

OPERATING REVENUES						
OPERATING REVENUES						
3020 Sewer Wastewater User Charges	226,168	231,250	1,750,955	1,850,000	2,775,000	94.65% U
3025 Water User Charges	130,398	150,000	1,198,643	1,200,000	1,800,000	99.89% O
3030 Late Payment Fees	0	83	2,800	867	1,000	280.00% F
3035 Sewer Connection/Insp Fees	200	1,000	6,500	8,000	12,000	81.25% U
3040 Water Connection/Insp Fees	200	1,000	4,650	8,000	12,000	58.13% U
3042 Water Meters Issued	2,362	3,750	42,071	50,000	45,000	140.24% F
3045 Sewer Miscellaneous Income	3,011	833	11,226	6,667	10,000	168.40% F
3046 Water Miscellaneous Income	890	8,583	102,389	68,667	103,000	149.11% F
3047 Spanish Peaks Resort Income	0	0	0	0	0	#DIV/0! #DIV/0!
3048 Basement Rental Income (Basement Rental Income)	0	0	0	0	0	#DIV/0! #DIV/0!
3049 Pension Grant Income (If record pension funds contributed by State)	0	0	0	0	0	#DIV/0! #DIV/0!
TOTAL OPERATING REV	363,249	396,500	3,119,035	3,172,000	4,758,000	98.33% O
OPERATING EXPENSES						
OFFICE GENERAL & ADMINISTRATIVE EXP						
DIRECTORS						
5001 Meeting Expenses	0	160	855	1,283	1,925	51.07% F
5002 Directors Reimbursable Exp.	0	83	4,856	4,486	6,720	817.54% U
TOTAL	0	243	5,711	5,769	8,645	646.87% U
ADMIN PERSONNEL						
5010 Salaries	46,019	54,464	415,562	435,715	653,672	95.37% O
5015 Workers' Compensation Ins	0	244	2,568	1,564	2,931	151.39% U
5020 Employer Med Tax/457 Ret Plan	3,448	4,154	28,946	33,233	49,850	87.10% F
5025 Public Emp Ret Sys - Employer	4,494	5,082	39,319	40,499	60,748	97.09% O
5030 Employer Health Ins	7,855	11,055	63,762	88,440	132,660	72.10% F
5031 Long Term Short Term Insurance (L-T, S-T Disability Insurance)	223	964	2,541	7,708	11,564	32.86% F
5035 Employee Education Ex	767	667	2,398	5,333	8,000	44.95% F
5040 Luchems, Meetings, Etc.	221	125	3,681	1,000	1,500	366.11% U
TOTAL	63,026	76,735	589,147	613,883	920,825	91.08% F
OFFICE						
5130 Utilities - New Off-MEAN/WE	1,108	521	4,112	4,167	6,250	98.69% O
5135 Janitorial	0	333	2,850	2,867	4,000	106.88% U
5136 Copier Service - Am Unen	0	60	260	483	725	53.76% F
5141 Off Supplies/Copier Etc.	290	354	3,434	2,833	4,250	121.16% U
5142 Office Furn & Equipment	0	100	260	800	1,200	32.52% F
5143 Computer Software/Hardware	2,174	521	5,215	4,167	6,250	125.17% U
5144 Website Design/CC Web Payments	1,303	417	3,131	3,333	5,000	63.26% F
5145 Telephone	468	400	4,462	4,800	7,200	92.97% F
5150 Printing	0	21	0	167	250	0.00% F
5155 Postage - Shipping	107	175	1,977	1,400	2,100	112.67% U
5160 Advertising	0	50	1,100	400	600	275.00% U
5165 Insurance	15,142	15,952	121,136	127,615	191,423	94.92% F
5175 Dues & Subscriptions	835	267	2,856	2,133	3,200	133.87% U
5185 Election Expenses	0	83	0	667	1,000	0.00% F
5190 Smt Mailing Postage, Forms etc	0	1,188	7,878	8,500	14,250	82.52% F
TOTAL	21,428	20,642	168,272	165,132	247,688	95.85% O
VEHICLE						
5210 Vehicle Gas & Oil	155	342	2,140	2,733	4,100	78.29% F
5215 Vehicle Repair & Maint	0	292	4	2,333	4	4.17% F
5220 Vehicle Insurance	210	350	1,680	2,800	4,200	60.00% F
TOTAL	365	983	3,824	7,867	11,800	48.61% F
PROFESSIONAL SERVICES						
5310 Legal Fees	1,452	833	3,372	6,667	10,000	50.58% F
5311 Legal Fees ATT (Legal Fees)	4,987	16,667	155,906	133,333	200,000	116.93% U
5315 Computer/Telephone Maintenance	745	2,083	6,185	16,667	25,000	37.11% F
5325 Audit Ex	8,500	875	8,500	7,000	10,000	121.43% U
5330 GIS Mapping Ex	0	417	0	3,333	5,000	0.00% F
5332 Other Consulting Fees	0	8,333	62,328	66,667	100,000	78.49% F
TOTAL	15,684	29,208	226,291	233,667	350,000	96.84% O
OTHER EXPENSES						
5415 Bank Service Charges	30	21	70	167	250	42.28% F
5420 State Annual Audit Filing Fee (Fee is based on ann revenue)	0	208	2,500	1,667	2,500	150.00% U
5430 Miscellaneous	328	167	1,510	1,333	2,000	113.27% U
5445 Office Bldg. Repair & Maint	52	83	13,781	3,333	5,000	414.42% U
TOTAL	411	513	17,862	6,500	9,750	274.75% U
PENSION EXPENSE						
5495 Annual Pension Expense (Account for annual pension adjusting entry)	0	0	0	1	1	0.00% F
TOTAL	0	0	0	1	1	0.00% F
TOTAL OFFICE GENERAL & ADM EXP	100,914	129,102	1,002,676	1,032,813	1,649,219	97.08% O
SEWER GENERAL & ADM EXP						
PERSONNEL						
6010 Salaries	38,552	37,844	223,754	302,749	454,124	73.91% F
6015 Wages - Labor - Part Time	0	1,250	10,000	10,000	15,000	0.00% F
6020 Workers' Compensation Ins Ex	0	1,261	4,166	11,447	16,571	37.71% F
6025 Employer Med Taxes/457 Ret Plan	2,884	2,839	17,005	22,715	34,073	74.86% U
6030 Public Emp Ret Sys Ex	3,713	3,452	21,484	27,699	41,549	77.56% F
6031 Long Term Short Term Insurance (L-T, S-T Disability Insurance)	486	492	2,675	3,937	5,905	65.41% F
6035 Employee Health Ins Ex	9,549	11,549	74,003	92,390	138,584	80.10% F
6040 Employee Education Ex	1,634	417	2,234	3,333	5,000	45.05% F
TOTAL	56,919	59,234	345,221	473,872	710,807	72.85% F
GENERAL						
6110 Dues & Subscription Ex	105	67	305	533	800	57.19% F
6115 Telephone	452	483	3,812	3,867	5,800	98.59% O
6130 Office Supplies & Equip	0	83	771	667	1,000	115.70% U
6132 Publications Sw	0	33	267	267	400	166.84% U
TOTAL	557	667	5,162	5,333	8,000	97.16% O
6495 Annual Pension Exp (Account for annual pension adjusting entry for)	0	0	0	0	0	#DIV/0! #DIV/0!
TOTAL	0	0	0	0	0	#DIV/0! #DIV/0!
TOTAL SEWER GENERAL & ADM EXP	57,476	59,901	350,483	479,205	718,807	73.12% F
SEWER PLANT OPERATIONS						
VEHICLES						
8110 Fuel / Vehicles & Equip	1,536	833	8,741	6,667	10,000	131.12% U
8115 Vehicles - Repair/Maint	1,122	1,500	17,758	8,000	12,000	221.97% U
8120 Vehicle & Equip Insurance	378	598	3,296	4,780	7,170	68.94% F
8125 Fuel Backup Generators	0	8	0	67	100	0.00% F
8130 Fuel - Backhoe & Equip	133	183	1,201	1,667	2,200	102.33% U
TOTAL	3,169	2,623	31,296	20,880	31,470	148.17% U
OPERATING EXPENSES						
8209 Treatment Plant Propane	5,522	2,833	23,529	22,667	34,000	103.81% O
8210 Filter Building - Propane Heat	3,255	2,667	11,257	11,333	32,000	52.77% F
8211 Force Main Pump Station Repairs (Repairs and Maintenance for the Fo	0	0	0	0	0	#DIV/0! #DIV/0!
8212 Maint.Bldg Blwrs-Recirc NWE	0	2,000	18,452	16,000	24,000	115.32% U
8213 Treatment Plant M&E	0	6,250	50,000	50,000	75,000	140.48% U
8214 YMC Pump Stations NWE (Pumping Cost for the YMC & SPR Ponds)	0	9,167	65,428	73,333	110,000	89.22% F
8215 Filter Bld - NWE	0	3,500	31,064	28,000	42,000	110.94% U
8230 Chemicals-SBR	0	42	0	333	500	0.00% F
8231 Chemicals Chlorine Gas (Chlorine Gas Filter Building)	3,667	2,917	30,765	23,333	35,000	131.59% U
8235 Chlorine Maintenance	0	83	0	667	1,000	0.00% F
8240 Chemicals-Aqua Hawk	4,887	1,750	28,416	14,000	21,000	202.97% U
8245 Chemicals Misc	0	21	0	1,667	250	0.00% F
8246 Chemicals YOCSPR Pond CL (Chlorine Injection System Chlorine)	0	792	12,545	6,333	9,500	168.07% U
8250 Chemical-Other	0	42	0	333	500	0.00% F
8255 SBR Lab Sampling Supplies	0	83	20	500	750	3.93% F
8256 VV Testing Pipeline Baseline	0	67	0	533	800	0.00% F
8257 Lab Fees Wastewater Monitoring	4,214	5,417	41,106	43,333	65,000	94.86% F
8260 Lab Testing Equipment	1,843	333	2,767	2,667	4,000	103.76% O
8265 Compost Supplies	0	375	0	3,000	4,500	0.00% F
8270 Safety Equipment	929	125	1,862	1,000	1,500	186.20% U
8275 Operating Supplies	83	63	500	667	750	113.31% U
8280 MDQ Discharge Permit Fees (MDQ Discharge Permit Fees)	0	0	0	0	0	#DIV/0! #DIV/0!
TOTAL	24,180	38,504	337,958	308,033	462,050	109.71% U
REPAIRS & MAINTENANCE						
8310 Welding & Welding Supplies Sewe	0	42	0	333	500	0.00% F
8311 Sewer Repairs/Maintenance	1,154	5,417	29,458	43,333	65,000	67.98% F
8312 Rect Building Maintenance	333	207	2,667	2,667	4,000	7.75% F
8313 Treatment Plant Repair/Maint.	2,779	1,250	16,132	10,000	15,000	161.32% U
8315 Filter Building Repair/Maint	17	1,667	378	13,333	20,000	2.83% F

8316 - YC Pump Station/FM Maintenance	11,094	833	14,770	6,667	10,000	221.55%	U
8320 - Pond Maintenance/Inspections	0	500	6,000	4,000	6,000	150.00%	U
8322 - Pond Blowers/Pond Maintenance	0	1,600	11,862	8,000	12,000	148.15%	U
8325 - Irrigation Maintenance	0	2,500	6,660	20,000	30,000	33.30%	F
8330 - Trash Pickup	180	458	1,381	3,667	5,500	37.66%	F
8332 - Weed Control/Grounds Maint	0	292	0	2,333	3,500	0.00%	F
8335 - Tools & Tool Maintenance	211	375	6,847	3,000	4,500	231.55%	U
8340 - Equipment Rental-Other	0	42	0	333	500	0.00%	F
8345 - Cleaning - Sewer Lines	0	2,500	20,728	20,000	30,000	103.64%	O
8350 - Video Taping - Sewer Lines	0	1,250	0	10,000	15,000	0.00%	F
TOTAL	12,661	18,458	114,812	147,667	221,000	77.66%	F

PROFESSIONAL SERVICES

8354 - Safety Training	0	42	0	333	500	0.00%	F
8355 - Engineering	23,174	8,333	130,897	66,667	100,000	196.35%	U
TOTAL	23,174	8,375	130,897	67,000	100,500	196.37%	U

MISCELLANEOUS

8410 - Sewer Miscellaneous Ex.	0	63	0	500	750	0.00%	F
TOTAL	0	63	0	500	750	0.00%	F

ASSET REPLACEMENT & DEPRECIATION

8595 - Depreciation - Sewer Assets	60,417	60,417	483,336	483,333	725,000	100.00%	O
TOTAL	60,417	60,417	483,336	483,333	725,000	100.00%	O

SPECIAL PROJECTS

8650 - Special Projects	0	21	0	167	250	0.00%	F
TOTAL	0	21	0	167	250	0.00%	F

TOTAL SEWER PLANT OPERATIONS EX

	126,691	128,469	1,097,999	1,027,686	1,641,620	106.84%	U
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TOTAL SEWER OPERATIONS EXPENSE

	184,077	188,361	1,448,402	1,506,888	2,260,327	96.12%	O
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WATER GENERAL & ADM EX

PERSONNEL							
7010 - Salaries	31,250	32,988	214,946	263,904	395,856	81.45%	F
7015 - Wages - Visitor	0	1,250	0	10,000	15,000	0.00%	F
7020 - Part Time Labor	0	417	0	3,333	5,000	0.00%	F
7025 - Worker's Comp Ins	0	1,234	5,309	9,872	14,807	53.78%	F
7030 - Employer Med Taxes/457 Ret Plan	2,028	2,487	16,800	19,898	29,848	84.43%	F
7031 - Long Term, Short Term Insurance (i.e. T, S-T Disability Insurance)	224	956	1,984	3,157	4,736	85.15%	U
7035 - Public Emp Ret Sys Exp	2,975	3,031	23,347	24,249	36,373	98.76%	O
7040 - Employee Health Ins Exp	6,952	8,691	64,387	69,526	104,289	92.61%	F
7045 - Employee Educ. Exp	484	667	884	5,333	8,000	16.57%	F
TOTAL	43,891	61,159	328,266	405,272	613,956	80.21%	F
GENERAL							
7110 - Dues & Subscriptions Exp	0	183	2,550	1,467	2,200	173.86%	U
7115 - Telephone	567	725	5,794	5,800	8,700	66.89%	O
7130 - Publications - Wtr	0	25	293	200	300	146.59%	U
7135 - Office Supplies & Equip	307	125	307	1,000	1,500	30.69%	F
7140 - P/Wr Sup Fees-PWS ID#MT0002385	0	392	5,050	3,133	4,700	161.49%	U
TOTAL	874	1,450	14,054	11,600	17,400	128.72%	U
7495 - Annual Pension Exp (Account for annual pension adjusting entry for p)	0	0	0	0	0	#DIV/0!	#DIV/0!
TOTAL	0	0	0	0	0	0.00%	#DIV/0!
TOTAL WATER GENERAL & ADM EX	44,765	52,609	342,270	420,872	631,308	81.32%	F

WATER PLANT OPERATIONS

VEHICLES							
9110 - Fuel - Vehicles	737	1,500	7,875	12,000	18,000	63.96%	F
9115 - Auto Repair & Maint	124	1,000	8,812	8,000	12,000	107.65%	U
9120 - Vehicle Insurance Ex.	426	796	3,408	6,370	9,555	53.50%	F
9125 - Fuel Booster St-Gen/Equip	0	250	0	2,000	3,000	0.00%	F
9130 - Fuel - Backhoe & Equipment (Fuel for Backhoe and other EQ)	0	63	667	0	1,000	0.00%	F
TOTAL	1,297	3,630	19,695	29,370	43,555	67.83%	F
WATER SYSTEM OPERATING EXPENSES							
9211 - Utilities - NWC Other	1,937	13,750	109,656	110,000	165,000	99.69%	O
9215 - Chemicals	0	63	0	500	750	0.00%	F
9220 - Lab Fees - Water Samples	169	583	2,052	4,667	7,000	43.97%	F
9230 - Lab Testing Equip	0	63	193	500	750	36.51%	F
9235 - Equip Purchases	0	63	500	0	750	0.00%	F
9245 - Safety Equipment Ex	548	125	1,055	1,000	1,500	105.49%	U
9247 - Garbage Pickup	223	458	1,809	3,667	5,500	49.34%	F
9253 - Water Meter Repairs	0	21	0	167	250	0.00%	F
TOTAL	3,877	15,125	114,764	121,000	181,000	94.85%	F
REPAIRS & MAINTENANCE							
9301 - Repairs - Distribution System	0	10,833	138,734	86,667	130,000	160.06%	U
9302 - Repairs - Wells	0	1,833	990	14,667	22,000	6.79%	F
9303 - Repairs - Booster Stations	0	633	5,847	6,667	10,000	84.70%	F
9304 - Repairs - Water Tanks	0	208	4,777	1,667	2,500	286.62%	U
9305 - Repairs - Telemetry	0	167	0	1,333	2,000	0.00%	F
9306 - SPR Repairs Distribution (Spanish Peaks Resort Distribution System)	0	21	167	0	250	0.00%	F
9316 - Maint Bldg/Repairs & Maint	0	271	1,179	2,167	3,250	54.44%	F
9324 - Generator Semi Annual Check-Up (Generator Check Up)	0	583	0	4,667	7,000	0.00%	F
9325 - PRV Maintenance	0	63	20,422	500	750	4084.45%	U
9330 - Tools & Tool Maint	92	458	12,966	3,667	5,500	350.61%	U
9335 - Equipment Rental	0	83	0	667	1,000	0.00%	F
TOTAL	92	15,354	184,715	122,833	184,250	150.35%	U
PROFESSIONAL SERVICES							
9311 - Leak Detection	0	46	1,636	367	550	418.91%	U
9320 - Tank Inspection/Cleaning	0	304	0	2,433	3,650	0.00%	F
9416 - Water Rights-Legal	0	458	0	3,667	5,500	0.00%	F
9417 - Engineering	375	3,333	20,263	26,667	40,000	75.98%	F
9430 - Water Modeling	0	83	667	0	1,000	0.00%	F
9435 - Water Metering Sensus Support (Annual Contract for water metering a	2,433	2,458	16,074	19,667	29,500	81.73%	F
TOTAL	2,808	6,683	37,873	53,467	80,200	78.83%	F
SPECIAL PROJECTS							
9415 - Special Projects - Other	0	42	0	333	500	0.00%	F
TOTAL	0	42	0	333	500	0.00%	F
MISCELLANEOUS							
9410 - Misc Expense - Water	0	63	550	500	750	110.00%	U
TOTAL	0	63	550	500	750	110.00%	U
ASSET REPLACEMENT & DEPRECIATION							
9595 - Depreciation - Water Assets	40,417	40,417	323,336	323,333	485,000	100.00%	O
TOTAL	40,417	40,417	323,336	323,333	485,000	100.00%	O
TOTAL WATER PLANT OPERATIONS EX	47,480	81,313	680,833	650,503	975,755	104.68%	O
TOTAL WATER OPERATIONS EXPENSE	92,245	133,922	1,023,202	1,071,375	1,607,063	95.50%	O
7745 - (Gain)/Loss-Disposal - Assets	0	0	0	0	0	0.00%	F
7746 - (Gain)/Loss - Other	0	0	0	0	0	0.00%	F
TOTAL	0	0	0	0	0	0.00%	F
TOTAL OPERATING EX	377,236	451,384	3,474,280	3,611,073	5,416,609	96.21%	O
NON-OPERATING REVENUES							
REVENUES - SEWER							
4010 - Resort Tax Bond Payment	0	249,611	2,995,335	1,996,890	2,995,335	150.00%	F
4012 - Resort Tax Other	0	46,667	0	373,333	560,000	0.00%	U
4013 - Madison Co. Tax Receipts Sewer (Madison Co. Tax Receipts Sewer)	0	0	55,581	0	0	#DIV/0!	#DIV/0!
4014 - Gallatin Co. Tax Receipts Sewer (Gallatin Co. Tax Receipts Sewer)	0	0	35,258	0	0	#DIV/0!	#DIV/0!
4015 - Snowmaking Pilot Sewer Study	0	0	0	0	0	#DIV/0!	#DIV/0!
4020 - Sewer Int Income RESTRICTED	302,616	12,500	242,016	100,000	150,000	242.02%	F
4025 - Sewer Int Income UNRESTRICTED	6,229	2,500	48,268	20,000	30,000	241.34%	F
4030 - Sewer Plant Investment Fees	15,256	33,333	584,619	266,667	400,000	219.23%	F
4031 - Spanish Peaks PIC Fees (Spanish Peaks PIC Fees)	(274,128)	0	0	0	0	#DIV/0!	#DIV/0!
4035 - Boyce Settlement Funds (12 payments of \$250,000.00)	0	0	0	0	0	#DIV/0!	#DIV/0!
4040 - Non-Oper Inc Sewer - Other	0	8	613,651	67	100	920477.15%	F
TOTAL	-276,033	344,620	4,674,728	2,796,957	4,135,435	165.93%	F
REVENUES - WATER							
4110 - Resort Tax Bond Payment	0	0	0	0	0	#DIV/0!	#DIV/0!
4112 - Resort Tax Other	0	0	0	0	0	#DIV/0!	#DIV/0!
4113 - Madison Co. Tax Receipts Water (Madison Co. Tax Receipts Water)	2,147	11,917	118,958	95,333	143,000	124.78%	F
4114 - Gallatin Co. Tax Receipts Water (Gallatin Co. Tax Receipts Wat)	6,790	15,083	210,312	120,667	181,000	174.29%	F
4115 - Resort Tax-MV Wtr Facility Imp	0	0	0	0	0	#DIV/0!	#DIV/0!

4117 - Resort Tax - Water Metering	0	0	0	0	0	#DIV/0!	#DIV/0!
4120 - Water Int Income RESTRICTED	5,903	2,500	45,926	20,000	30,000	229.63%	F
4125 - Water Int Income UNRESTRICTED	109	83	860	667	1,000	148.96%	F
4130 - Water System Investment Fees	5,155	12,500	144,093	100,000	150,000	144.09%	U
4135 - Non Oper Inc Water-Other	0	167	9,288	1,333	2,000	695.12%	F

TOTAL	20,104	42,269	629,636	338,000	607,000	196.67%	F
TOTAL NON-OPERATING REVENUES	(205,929)	386,870	5,104,265	3,094,957	4,642,435	164.92%	F

DONATED CAPITAL ASSETS							
4045 - Donated Capital Assets Sewer	500	6,250	4,000	50,000	75,000	8.00%	U
4145 - Donated Capital Assets Water	0	6,250	0	50,000	75,000	0.00%	U
TOTAL DONATED CAPITAL ASSETS	500	12,500	4,000	100,000	150,000	4.00%	U

NON-OPERATING EXPENSES							
EXPENSES SEWER							
4210 - SRF - Interest Expense	1,993	1,993	15,944	15,942	23,913	100.01%	O
4211 - FSB Interest Expense/Loan Costs (FSB Int Cost/Loan costs to original)	81,630	0	485,273	874,253	1,311,380	50.51%	F
4215 - Resort Tax - Other	0	5,000	0	40,000	60,000	0.00%	F
4220 - Misc. Non Operating Ex	0	0	4,000	3,000	4,500	133.33%	U
4226 - Canyon Study Dist Contribution	0	0	0	0	0	#DIV/0!	#DIV/0!
TOTAL	83,623	6,993	865,217	933,195	1,399,793	54.14%	F

EXPENSES WATER							
4310 - SRF Interest Expense	1,890	1,890	15,120	15,120	22,680	100.00%	O
4311 - DEC - Wtr Quality Study	0	0	0	0	0	#DIV/0!	#DIV/0!
4312 - Misc. Non Operating Exp	0	375	13,268	3,000	4,500	442.28%	U
4313 - Water Metering Ex.	0	0	0	0	0	#DIV/0!	#DIV/0!
TOTAL	1,890	2,265	28,388	18,120	27,180	186.67%	U
TOTAL NON-OPERATING EXPENSES	85,513	9,258	533,605	951,315	1,426,973	56.09%	F

OPERATING SUMMARY							
OPERATING REVENUES	363,249	396,500	3,119,035	3,172,000	4,758,000	98.33%	O
OPERATING EXPENSES	(377,236)	(451,384)	(3,474,280)	(3,611,073)	(5,416,609)	96.21%	O
NET OPERATING REV	(13,987)	(54,884)	(355,245)	(439,073)	(658,609)	80.91%	F

NON-OPERATING SUMMARY							
NON-OPERATING REV	(205,929)	386,870	5,104,265	3,094,957	4,642,435	164.92%	F
NON-OPERATING EX	(85,513)	(9,258)	(533,605)	(951,315)	(1,426,973)	56.09%	F
NET NON-OPERATING REV	(291,441)	377,612	4,570,660	2,143,641	3,215,462	213.22%	F

GROSS REVENUE & EXPENSE SUMMARY							
TOTAL REVENUES	157,321	783,370	8,223,300	6,266,957	9,400,435	131.22%	F
TOTAL EXPENSES	(462,749)	(460,642)	(4,007,885)	(4,562,388)	(6,843,582)	87.85%	F
TOTAL NET REVENUES	(305,429)	322,728	4,215,415	1,704,569	2,556,853	247.30%	F
TOTAL CONTRIBUTED CAPITAL	500	12,500	4,000	100,000	150,000	4.00%	U
NET INCOME	(304,929)	335,228	4,219,415	1,804,569	2,706,853	233.82%	F

BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363
Budget Versus Actual Expenses 2022-2023
 February 2024

O=On Target
 F=Favorable
 U=Unfavorable

7/1/2015 = Start of Fiscal Year
 1.00 = Pro-rate Months
 8.3% = Pro-rate Percentage
 1.1 = Fudge Factor
 1.05 = Upper End On Target Percent
 0.95 = Lower Range for On Target Percent
 Pro-rate Months 12 12

	3/22/2024 10-30		3/22/2024 10-30		Annual Budget 2022-2023	Percent of Budget
	Budget Versus Actual		Year To Date			
	Actual Feb-24	Budget Feb-24	Actual Jul '23 - Feb 24	Budget Jul '23 - Feb 24		
OPERATING REVENUES						
OPERATING REVENUES						
3020 Sewer Wastewater User Charges	226,168	196,250	1,750,955	2,355,000	2,355,000	74.35% U
3025 Water User Charges	130,398	146,667	1,198,643	1,760,000	1,760,000	68.10% U
3030 Late Payment Fees	0	83	2,600	1,000	1,000	260.00% F
3035 Sewer Connection/Insp Fees	200	1,250	6,500	15,000	15,000	43.33% U
3040 Water Connection/Insp Fees	200	1,250	4,650	15,000	15,000	31.00% U
3042 Water Meters Issued	2,382	9,167	42,071	110,000	110,000	38.25% U
3045 Sewer Miscellaneous Income	3,011	2,917	11,228	35,000	35,000	32.08% U
3046 Water Miscellaneous Income	890	12,688	102,389	152,250	152,250	67.25% U
3047 Spanish Peaks Resort Income	0	0	0	0	0	#DIV/0! #
3048 Basement Rental Income (Basement Rental Income)	0	0	0	0	0	#DIV/0! #
3049 Pension Grant Income (To record pension funds conty)	0	0	0	0	0	#DIV/0! #
TOTAL OPERATING REV	363,249	370,271	3,119,035	4,443,250	4,443,250	70.20% U
OPERATING EXPENSES						
OFFICE GENERAL & ADMINISTRATIVE EX.						
DIRECTORS						
5001 Meeting Expenses	0	160	655	1,925	1,925	34.05% F
5002 Directors Reimbursable Ex.	0	560	36,626	6,720	6,720	545.03% U
TOTAL	0	720	37,281	8,645	8,645	431.24% U
ADMIN PERSONNEL						
5010 Salaries	48,019	38,036	415,562	456,430	456,430	91.05% F
5015 Workers' Compensation Ins	0	255	2,958	3,059	3,059	96.69% O
5020 Employer Med Tax/457 Ret Plan	3,448	2,978	28,846	35,738	35,738	80.99% F
5025 Public Emp Ret Sys - Employer	4,494	3,540	39,319	42,475	42,475	92.57% F
5030 Employee Health Ins	7,655	6,488	63,762	77,857	77,857	81.90% F
5031 Long-Term, Short-Term Insurance (L-T, S-T Disability)	223	843	2,541	10,114	10,114	25.13% F
5035 Employee Education Ex	767	667	2,398	8,000	8,000	29.97% F
5040 Luchens, Meetings, Etc.	221	125	3,661	1,500	1,500	244.07% U
TOTAL	63,026	52,931	599,147	698,173	698,173	88.03% F
OFFICE						
5130 Utilities - New Off MEANWE	1,108	500	4,112	6,000	6,000	68.54% F
5135 Janitorial	0	250	2,850	3,000	3,000	95.00% F
5136 Carpet Service - Ann Listen	0	60	280	725	725	38.84% F
5141 Off Supplies/Copier Etc.	290	475	3,434	5,700	5,700	60.24% F
5142 Office Furn & Equipment	0	75	260	900	900	28.91% F
5143 Computer Software/Hw/Hwre	2,174	521	5,215	6,250	6,250	83.45% F
5144 Website Design/CC Web Payments	1,303	417	3,131	5,000	5,000	62.61% F
5145 Telephone	468	600	4,462	7,200	7,200	61.98% F
5150 Printing	0	21	0	250	250	0.00% F
5155 Postage - Shipping	107	175	1,577	2,100	2,100	75.11% F
5160 Advertising	0	50	1,100	600	600	183.33% U
5165 Insurance	15,142	13,033	121,136	156,400	156,400	77.45% F
5175 Dues & Subscriptions	835	267	2,856	3,200	3,200	89.25% F
5185 Election Expenses	0	21	0	250	250	0.00% F
5190 Stmt Mailing-Postage, Forms etc	0	1,125	7,878	13,500	13,500	58.36% F
TOTAL	21,428	17,590	166,272	211,076	211,076	74.98% F
VEHICLE						
5210 Vehicle Gas & Oil	155	271	2,140	3,250	3,250	65.84% F
5215 Vehicle Repair & Maint	0	150	4	1,800	1,800	0.22% F
5220 Vehicle Insurance	210	315	1,680	3,815	3,815	44.84% F
TOTAL	365	739	3,824	8,865	8,865	43.13% F
PROFESSIONAL SERVICES						
5310 Legal Fees	1,452	833	3,372	10,000	10,000	33.72% F
5311 Legal Fees/Att (Legal Fees)	4,967	16,667	155,906	200,000	200,000	77.95% F
5315 Computer/Telephone Maintenance	745	2,795	6,185	33,540	33,540	18.44% F
5325 Audit Ex	8,500	875	8,500	10,500	10,500	80.95% F
5330 GIS Mapping Ex	0	167	0	2,000	2,000	0.00% F
5332 Other Consulting Fees	0	8,333	32,328	100,000	100,000	52.33% F
TOTAL	15,664	28,613	226,291	366,040	366,040	61.86% F
OTHER EXPENSES						
5415 Bank Service Charges	30	13	70	150	150	46.98% F
5420 State Annual Audit Filing Fee (Fee is based on ann rev	0	208	2,500	2,500	2,500	100.00% O
5430 Miscellaneous	328	167	1,510	2,000	2,000	75.51% F
5445 Office Bldg - Repair & Maint	52	292	13,781	3,500	3,500	393.74% U
TOTAL	411	679	17,862	8,150	8,150	219.16% U
PENSION EXPENSE						
5495 Annual Pension Expense (Account for annual pension	0	0	0	1	1	0.00% F
TOTAL	0	0	0	1	1	0.00% F
TOTAL OFFICE GENERAL & ADM EX	100,914	102,329	1,002,676	1,227,849	1,227,849	81.65% F
SEWER GENERAL & ADM EX						
PERSONNEL						
6010 Salaries	38,552	27,169	223,754	328,022	328,022	68.63% F
6015 Wages - Labor - Part Time	0	0	0	0	0	#DIV/0! #
6020 Workers' Compensation Ex	0	496	4,166	5,860	5,860	70.84% F
6025 Employer Med Taxes/457 Ret Plan	2,984	2,106	17,005	25,278	25,278	67.27% F
6030 Public Emp Ret Sys Ex	3,713	2,506	21,484	30,067	30,067	71.45% F
6031 Long-Term, Short-Term Insurance (L-T, S-T Disability)	486	391	2,575	4,688	4,688	54.93% F
6035 Employee Health Ins Ex	9,549	6,389	74,003	76,672	76,672	96.52% O
6040 Employee Education Ex	1,834	417	2,234	5,000	5,000	44.68% F
TOTAL	66,919	39,467	345,221	473,607	473,607	72.89% F
GENERAL						
6110 Dues & Subscription Ex	105	67	305	800	800	38.13% F
6115 Telephone	452	483	3,812	5,800	5,800	65.73% F
6130 Office Supplies & Equip	0	83	771	1,000	1,000	77.13% F
6132 Publications-Swr	0	33	293	400	400	73.30% F
TOTAL	557	667	6,182	8,000	8,000	64.77% F
6495 Annual Pension Exp (Account for annual pension adju	0	0	0	0	0	#DIV/0! #
TOTAL	0	0	0	0	0	#DIV/0! #
TOTAL SEWER GENERAL & ADM EX	67,476	40,134	350,403	481,607	481,607	72.76% F
SEWER PLANT OPERATIONS						
VEHICLES						
8110 Fuel / Vehicles & Equip	1,536	1,042	8,741	12,500	12,500	69.93% F
8115 Vehicles - Repair/Maint	1,122	667	17,758	8,000	8,000	221.97% U
8120 Vehicle & Equip Insurance	378	572	3,296	6,865	6,865	48.01% F
8125 Fuel Backup Generators	0	8	0	100	100	0.00% F
8130 Fuel - Backhoe & Equip	133	100	1,501	1,200	1,200	125.07% U
TOTAL	3,168	2,389	31,295	28,665	28,665	109.18% U
OPERATING EXPENSES						
8209 Treatment Plant-Propane	5,522	1,875	23,529	22,500	22,500	104.57% O
8210 Filter Building - Propane Heat	3,235	1,333	11,257	16,000	16,000	70.36% F
8211 Force Main Pump Station Repairs (Repairs and Maint	0	0	0	0	0	#DIV/0! #
8212 Main Bld Bldw-Recirc NWE	0	2,000	18,452	24,000	24,000	76.88% F
8213 Treatment Plant-NWE	0	6,250	70,240	75,000	75,000	93.65% F
8214 YMC Pump Stations NWE (Pumping Cost for the YMC	0	7,500	65,428	90,000	90,000	72.70% F
8215 Filter Bld -NWE	0	3,500	31,064	42,000	42,000	73.96% F
8230 Chemicals-SBR	0	67	0	2,000	2,000	0.00% F
8231 Chemicals Chlorine Gas (Chlorine Gas Filter Building	3,667	4,250	30,705	51,000	51,000	60.21% F
8235 Chlorine Maintenance	0	83	0	1,000	1,000	0.00% F
8240 Chemicals-Aqua Hawk	4,687	3,917	28,416	47,000	47,000	60.46% F
8245 Chemicals-Mic	0	1	0	1	1	0.00% F
8246 Chemicals YC/SPR Pond Cl (Chlorine Injection Syste	0	792	12,545	9,500	9,500	132.05% U
8250 Chemical-Other	0	1,667	0	20,000	20,000	0.00% F
8255 SBR Lab Sampling Supplies	0	63	20	750	750	2.62% F
8256 WW Testing Pipeline Baseline	0	67	0	800	800	0.00% F
8257 Lab Fees Wastewater Monitoring	4,214	5,000	41,108	60,000	60,000	68.51% F
8260 Lab Testing Equipment	1,843	167	2,767	2,000	2,000	138.35% U
8265 Compost Supplies	0	375	0	4,500	4,500	0.00% F
8270 Safety Equipment	928	125	1,862	1,500	1,500	124.13% U
8275 Operating Supplies	63	63	567	750	750	75.54% F
8280 MDEQ Discharge Permit Fees (MDEQ Discharge Perm	0	0	0	0	0	#DIV/0! #
TOTAL	24,180	39,192	337,958	470,301	470,301	71.86% F
REPAIRS & MAINTENANCE						

8310 - Welding & Welding Supplies Sewe	0	42	0	500	500	0.00% F
8311 - Sewer Repairs/Maintenance	1,154	4,187	29,458	50,000	50,000	58.92% F
8312 - Recr Building Maintenance	207	333	207	4,000	4,000	5.18% F
8313 - Treatment Plant Repair/Maint.	2,779	1,250	16,132	15,000	15,000	107.55% U
8315 - Filter Building Repair/Maint	17	833	378	10,000	10,000	3.78% F
8316 - VC Pump Station/FM Maintenance	11,094	1,667	14,770	20,000	20,000	73.85% F
8320 - Pond Maintenance/Inspections	0	292	6,000	3,500	3,500	171.43% U
8322 - Pond Blowers/Pond Maintenance	0	625	11,852	7,500	7,500	158.03% U
8325 - Irrigation Maintenance	0	1,250	6,660	15,000	15,000	44.40% F
8330 - Trash Pickup	180	333	1,381	4,000	4,000	34.53% F
8332 - Weed Control/Grounds Maint	0	292	0	3,500	3,500	0.00% F
8335 - Tools & Tool Maintenance	231	292	6,847	3,500	3,500	184.47% U
8340 - Equipment Rental-Other	0	42	0	500	500	0.00% F
8345 - Cleaning - Sewer Lines	0	2,208	20,728	28,500	28,500	78.22% F
8350 - Video Taping - Sewer Lines	0	42	0	500	500	0.00% F
TOTAL	16,681	13,687	114,912	164,000	164,000	69.82% F

PROFESSIONAL SERVICES

8354 - Safety Training	0	42	0	500	500	0.00% F
8355 - Engineering	23,174	2,083	130,897	25,000	25,000	523.59% U
TOTAL	23,174	2,125	130,897	25,500	25,500	813.32% U

MISCELLANEOUS

8410 - Sewer Miscellaneous Ex.	0	63	0	750	750	0.00% F
TOTAL	0	63	0	750	750	0.00% F

ASSET REPLACEMENT & DEPRECIATION

8595 - Depreciation - Sewer Assets	60,417	60,417	483,336	725,000	725,000	66.67% F
TOTAL	60,417	60,417	483,336	725,000	725,000	66.67% F

SPECIAL PROJECTS

8650 - Special Projects	0	21	0	250	250	0.00% F
TOTAL	0	21	0	250	250	0.00% F

TOTAL SEWER PLANT OPERATIONS EX

TOTAL SEWER PLANT OPERATIONS EX	126,601	117,872	1,097,999	1,414,466	1,414,466	77.63% F
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TOTAL SEWER OPERATIONS EXPENSE

TOTAL SEWER OPERATIONS EXPENSE	184,077	158,006	1,445,402	1,896,073	1,896,073	76.39% F
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WATER GENERAL & ADM EX

PERSONNEL						
7020 - Part Time Labor	0	29,459	0	353,504	353,504	0.00% F
7025 - Worker's Comp Ins	0	2,083	5,309	25,000	25,000	21.24% F
7030 - Employer Med Taxes/457 Ret Plan	2,028	417	16,800	5,000	5,000	335.99% U
7031 - Long Term, Short Term Insurance (L-T, S-T Disability)	224	538	1,994	6,457	6,457	30.88% F
7035 - Public Emp Ret Sys Exp	2,975	2,292	23,947	27,499	27,499	87.89% F
7040 - Employee Health Ins Exp	6,952	395	64,387	4,736	4,736	1359.59% U
7045 - Employee Educ. Exp	464	2,724	884	32,682	32,682	2.70% F
7110 - Dues & Subscriptions Exp	0	6,281	2,550	75,366	75,366	3.38% F
7115 - Telephone	667	667	5,734	8,000	8,000	77.42% F
TOTAL	13,208	44,884	121,464	538,244	538,244	22.60% F

GENERAL

7120 - Postage/Shipping Exp	0	183	0	2,200	2,200	0.00% F
7125 - Printing Exp	0	725	0	8,700	8,700	0.00% F
7140 - P Wtr Sup Fees-PWS IDHM0002385	0	25	5,060	300	300	1686.67% U
7145 - P Wtr Sup Fees BSW SDW02385-01	0	125	0	1,500	1,500	0.00% F
7148 - P Wtr Sup Fees Spanish Peaks (Wtr System Supply F)	0	392	0	4,700	4,700	0.00% F
TOTAL	0	1,425	5,060	17,400	17,400	28.08% F

7746 - (Gain)/Loss - Other	0	0	0	0	0	#DIV/0! #
TOTAL	0	0	0	0	0	#DIV/0! #

TOTAL WATER GENERAL & ADM EX

TOTAL WATER GENERAL & ADM EX	13,208	46,304	126,724	555,644	555,644	22.81% F
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WATER PLANT OPERATIONS

VEHICLES

9120 - Vehicle Insurance Ex.	426	1,250	3,408	15,000	15,000	22.72% F
9125 - Fuel Booster St-Gain/Equip	0	708	0	8,500	8,500	5.08% F
9130 - Fuel - Backhoe & Equipment (Fuel for Backhoe and ot	0	426	0	5,112	5,112	0.00% F
9210 - Utilities	0	250	0	3,000	3,000	0.00% F
9211 - Utilities - NWE Other	1,937	83	109,656	1,000	1,000	10965.57% U
TOTAL	2,363	2,718	113,064	32,612	32,612	346.69% U

WATER SYSTEM OPERATING EXPENSES

9220 - Lab Fees - Water Samples	169	14,250	2,052	171,000	171,000	1.20% F
9225 - Other Lab Fees	63	0	0	750	750	0.00% F
9230 - Lab Testing Equip	0	292	193	3,500	3,500	5.50% F
9240 - New Water Services	0	63	0	750	750	0.00% F
9245 - Safety Equipment Ex	548	63	1,055	750	750	140.65% U
9250 - General Operating Expenses	0	125	0	1,500	1,500	0.00% F
9253 - Water Meter Repairs	0	333	0	4,000	4,000	0.00% F
9260 - Int Ex Telem-Lse \$3,861.61 Qtr	0	21	0	250	250	0.00% F
TOTAL	717	15,208	3,299	182,800	182,800	1.81% F

REPAIRS & MAINTENANCE

9303 - Repairs - Booster Stations	0	10,833	5,647	130,000	130,000	4.34% F
9304 - Repairs - Water Tanks	0	1,250	4,777	15,000	15,000	31.85% F
9305 - Repairs - Telemetry	0	833	0	10,000	10,000	0.00% F
9306 - SPR Repairs Distribution (Spanish Peaks Resort D)	0	208	0	2,500	2,500	0.00% F
9310 - Professional Services	0	167	0	2,000	2,000	0.00% F
9311 - Leak Detection	0	21	1,536	250	250	614.40% U
9325 - PRV Maintenance	0	188	20,422	2,250	2,250	907.66% U
Total 9310 - Professional Services	0	583	1,536	7,000	7,000	21.94% F
9335 - Equipment Rental	0	63	0	750	750	0.00% F
9410 - Misc Expense - Water	0	458	550	5,500	5,500	10.00% F
9415 - Special Projects	0	83	0	1,000	1,000	0.00% F
TOTAL	0	14,688	34,468	176,250	176,250	19.86% F

PROFESSIONAL SERVICES

9321 - GPS Field Work	0	46	0	550	550	0.00% F
9322 - Engineering	0	304	0	3,650	3,650	0.00% F
9420 - Water Sampling-Stream Testing	0	458	0	5,500	5,500	0.00% F
9425 - Web Meeting	0	3,333	0	40,000	40,000	0.00% F
9415 - Special Projects - Other	0	63	0	1,000	1,000	0.00% F
Total 9415 - Special Projects	2,808	2,458	36,337	29,500	29,500	123.17% U
TOTAL	2,808	6,683	36,337	80,200	80,200	45.31% F

SPECIAL PROJECTS

9510 - Operating Reserves	0	42	0	500	500	0.00% F
TOTAL	0	42	0	500	500	0.00% F

MISCELLANEOUS

9416 - Water Rights-Legal	0	63	0	750	750	0.00% F
TOTAL	0	63	0	750	750	0.00% F

ASSET REPLACEMENT & DEPRECIATION

Total 9000 - Wtr-Plant Ex	47,480	40,417	680,933	485,000	485,000	140.40% U
TOTAL	47,480	40,417	680,933	485,000	485,000	140.40% U

TOTAL WATER PLANT OPERATIONS EX

TOTAL WATER PLANT OPERATIONS EX	53,368	79,818	868,100	957,812	957,812	90.63% F
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TOTAL WATER OPERATIONS EXPENSE

TOTAL WATER OPERATIONS EXPENSE	66,576	126,121	994,824	1,513,456	1,513,456	65.73% F
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9110 - Fuel - Vehicles	737	0	7,675	0	0	
9115 - Auto Repair & Maint	124	0	8,612	0	0	
TOTAL	861	0	16,287	0	0	

TOTAL OPERATING EX

TOTAL OPERATING EX	352,428	386,457	3,445,902	4,637,479	4,637,479	74.31% F
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NON-OPERATING REVENUES

REVENUES - SEWER

4013 - Madison Co. Tax Receipts Sewer (Madison Co. Tax Re	0	237,727	55,581	2,852,719	2,852,719	1.95% U
4014 - Gallatin Co. Tax Receipts Sewer (Gallatin Co. Tax Rec	0	5,000	35,258	60,000	60,000	58.78% U
4015 - Snowmaking Pilot Sewer Study	0	36,200	0	434,400	434,400	0.00% U
4020 - Sewer Int Income RESTRICTED	30,816	36,092	242,016	433,100	433,100	55.88% U
4025 - Sewer Int Income-UNRESTRICTED	6,229	0	48,268	0	0	#DIV/0! #
4030 - Sewer Plant Investment Fees	15,256	1,667	584,619	20,000	20,000	2923.10% F
4031 - Spanish Peaks PIC Fees (Spanish Peaks PIC Fees)	(278,128)	2,500	0	30,000	30,000	0.00% U
4035 - Boyce Settlement Funds (12 payments of \$250,000.0	0	33,333	0	400,000	400,000	0.00% U
4040 - Non-Oper Inc Sewer - Other	0	0	613,851	0	0	#DIV/0! #
4045 - Donated Capital Assets	500	0	4,000	0	0	#DIV/0! #
4000 - Non-Op Rev-Swr - Other	0	8	10,558	100	100	10568.00% F Added \$10558

TOTAL	225,533	352,527	1,893,949	4,230,319	4,230,319	37.68%	U
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REVENUES - WATER

4113 - Madison Co. Tax Receipts Water (Madison Co. Tax Re	2,147	0	118,958	0	0	#DIV/0!	#
4114 - Gallatin Co. Tax Receipts Water (Gallatin Co. Tax Rec	6,790	0	210,312	0	0	#DIV/0!	#
4115 - Resort Tax-MV Wtr Facility Imp	0	18,333	0	220,000	220,000	0.00%	U
4117 - Resort Tax - Water Metering	0	22,083	0	265,000	265,000	0.00%	U
4120 - Water Int Income RESTRICTED	5,903	0	45,926	0	0	#DIV/0!	#
4125 - Water Int Income UNRESTRICTED	109	0	980	0	0	#DIV/0!	#
4130 - Water System Investment Fees	5,155	333	144,093	4,000	4,000	3622.33%	F
4135 - Non-Oper Inc Water-Other	0	100	9,268	1,200	1,200	772.35%	F
4145 - Donated Capital Assets	0	12,500	0	150,000	150,000	0.00%	F
4410 - Insurance Reimbursement Lawsuit	0	167	0	2,000	2,000	0.00%	U

TOTAL	28,194	53,617	828,536	642,200	642,200	82.46%	U
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TOTAL NON-OPERATING REVENUES	-205,429	406,043	2,123,486	4,872,519	4,872,519	43.58%	U
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DONATED CAPITAL ASSETS

Total 4000- Non-Op Rev-Swr Sewer	(225,533)	6,250	4,578,728	75,000	75,000	6104.97%	F
4100 - Non-Op Rev-Wtr - Other Water	0	6,250	0	75,000	75,000	0.00%	U

TOTAL DONATED CAPITAL ASSETS	-225,533	12,500	4,578,728	150,000	150,000	3052.49%	F
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NON-OPERATING EXPENSES

EXPENSES SEWER

4215 - Resort Tax - Other	0	4,083	0	49,000	49,000	0.00%	F
4220 - Misc. Non Operating Ex	0	0	4,000	0	0	#DIV/0!	#
4225 - New Off Bldg - In Ex	0	5,000	0	60,000	60,000	0.00%	F
4228 - Canyon Study Dist Contribution	0	0	0	4,500	4,500	0.00%	F
Total 4200 - Non-Op Ex-Swr	83,823	0	505,217	0	0	#DIV/0!	#
TOTAL	83,823	9,083	959,217	113,800	113,800	448.68%	U

EXPENSES WATER

4312 - Misc. Non Operating Exp	0	3,333	13,268	40,000	40,000	33.17%	F
4313 - Water Metering Ex	0	0	0	0	0	#DIV/0!	#
4314 - MV Water Facilities Improvement	0	375	0	4,500	4,500	0.00%	F
4315 - Blue Gr Well Recap-#106K	0	0	0	0	0	#DIV/0!	#
TOTAL	0	3,708	13,268	44,600	44,600	29.82%	F

TOTAL NON-OPERATING EXPENSES	83,823	12,792	522,485	158,000	158,000	330.69%	U
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OPERATING SUMMARY

OPERATING REVENUES	363,249	370,271	3,119,035	4,443,250	4,443,250	70.20%	U
OPERATING EXPENSES	(352,428)	(386,457)	(3,445,902)	(4,637,479)	(4,637,479)	74.31%	F
NET OPERATING REV	10,822	(16,186)	(326,867)	(194,229)	(194,229)	168.29%	U

NON-OPERATING SUMMARY

NON-OPERATING REV	(205,429)	406,043	6,685,927	4,872,519	4,872,519	137.22%	F
NON-OPERATING EX	(83,623)	(12,792)	(522,485)	(158,000)	(158,000)	330.69%	U
NET NON-OPERATING REV	(289,051)	393,252	6,163,442	4,714,519	4,714,519	130.73%	F

GROSS REVENUE & EXPENSE SUMMARY

TOTAL REVENUES	157,821	776,314	9,804,962	9,315,769	9,315,769	105.25%	F
TOTAL EXPENSES	(436,050)	(399,248)	(3,968,387)	(4,795,479)	(4,795,479)	82.75%	F
TOTAL NET REVENUES	(278,230)	377,066	5,836,575	4,520,290	4,520,290	129.12%	F
TOTAL CONTRIBUTED CAPITAL	(225,533)	12,500	4,578,728	150,000	150,000	3052.49%	F
NET INCOME	(503,763)	389,566	10,415,303	4,670,290	4,670,290	223.01%	F
Gain (Loss) Assets/Other	(7,675)		(15,287)				
Less Plant Investment Charges	0		0				
Less Prin Pmt on SRF loans	0		0				
Less Prin Pmt on Generator loan	0						
Less Prin Pmt on Telemetry							
Less Prin Pmt on Computers							
Less Prin Pmt - Office Bldg Ln	0		0				
Less Amt To Capital Assets							
Plus Depreciation Ex	107,897		1,164,269				
Reserves	(178,007)		5,820,288				

Big Sky County Water & Sewer District No. 363
PO Box 160670, Big Sky, MT 59716
Statement Of Condition
29-Feb-24

Summary

3/22/2024 10:32

ASSETS

TOTAL UNRESTRICTED FUNDS	\$244,501
TOTAL RESTRICTED FUNDS	\$17,618,790
TOTAL RESTRICTED AND UNRESTRICTED FUNDS	\$17,863,291
TOTAL ACCOUNTS RECEIVABLE	\$16,690,893
TOTAL OTHER ASSETS	\$809,137
TOTAL NOTES RECEIVABLE	\$0
NET FIXED ASSETS - SEWER OPERATION	\$77,165,701
NET FIXED ASSETS - WATER OPERATION	\$15,841,030
TOTAL ASSETS	\$128,370,052

LIABILITIES & EQUITY

TOTAL ACCOUNTS PAYABLE	\$13,214
TOTAL ACCRUED EXPENSES	\$236,709
TOTAL DEVELOPER BOND DEPOSIT LIABILITIES	\$3,530,021
TOTAL RETAINAGE PAYABLE	\$2,230,710
NET PENSION LIABILITY	\$313,424
TOTAL NOTES PAYABLE	\$33,421,794
TOTAL DEFERRED INFLOWS	\$15,870,517
TOTAL EQUITY	\$72,753,663
TOTAL LIABILITIES & EQUITY	\$128,370,052



FINANCIAL UPLOADS

Big Sky Fire Department Profit & Loss Budget vs. Actual July 2023 through June 2024

	Jul '23 - Jun 24	Budget	% of Budget
Ordinary Income/Expense			
Income			
311000 · Tax Revenues			
311002 · Gallatin County	3,358,120.91	5,648,558.00	59.5%
311004 · Madison County	1,644,572.59	2,581,655.00	63.7%
Total 311000 · Tax Revenues	5,002,693.50	8,230,213.00	60.8%
316000 · Entitlement Levy Tax	27,868.77	30,000.00	92.9%
334000 · State Grant Revenue			
331007 · Western States WUI Grant	0.00	255,000.00	0.0%
334002 · Big Sky RFC Grant	0.00	2,000.00	0.0%
Total 334000 · State Grant Revenue	0.00	257,000.00	0.0%
336000 · Montana State Fund Payroll Reim	5,856.86	0.00	100.0%
337000 · Resort Tax Revenues			
337002 · Project 1 - Capital	306,278.00	0.00	100.0%
337004 · Project 4 - Capital	480,931.00		
337000 · Resort Tax Revenues - Other	0.00	1,030,589.00	0.0%
Total 337000 · Resort Tax Revenues	787,209.00	1,030,589.00	76.4%
342035 · Inspection / Plan review fees	20,674.42	50,000.00	41.3%
342050 · Ambulance Fees			
342051 · Charges	697,344.00	0.00	100.0%
342052 · Contractual Adjustments	-132,627.62	0.00	100.0%
342053 · Bad debt write-offs	-550,685.57	0.00	100.0%
342054 · Discounts	-2,168.91	0.00	100.0%
342050 · Ambulance Fees - Other	0.00	977,450.00	0.0%
Total 342050 · Ambulance Fees	11,861.90	977,450.00	1.2%
342055 · Contracted Services			
342021 · Deployment Income	104,866.11	100,000.00	104.9%
342022 · Contract Service income	18,000.00	10,000.00	180.0%
342023 · Fuels Mitigation Income	1,805.28	20,000.00	9.0%
Total 342055 · Contracted Services	124,671.39	130,000.00	95.9%
360000 · Miscellaneous			
360005 · Planning Fee/Use Service Revenu	2,410.00	0.00	100.0%
360006 · Expense Reimbursement Income	5,675.38	0.00	100.0%
360012 · Community Education Income	250.00		
360000 · Miscellaneous - Other	0.00	2,500.00	0.0%
Total 360000 · Miscellaneous	8,335.38	2,500.00	333.4%
361000 · Rent - Sheriff's Office	12,000.00	6,000.00	200.0%
365010 · Donation Revenues	100.00	0.00	100.0%
371010 · Investment Interest Revenues	214,216.98	12,000.00	1,785.1%
Total Income	6,215,488.20	10,725,752.00	57.9%
Gross Profit	6,215,488.20	10,725,752.00	57.9%
Expense			
4201050 · Operating Reserve Expense	0.00	4,294,746.00	0.0%
4201051 · Restricted Capital Reserved	0.00	5,000,000.00	0.0%
420109 · Payroll Expense			
420110 · Wages & Salaries	2,240,924.31	3,436,166.01	65.2%
420111 · Overtime Pay	38,898.12	125,000.00	31.1%
420112 · Special Event Overtime	7,764.08	5,000.00	155.3%
420113 · Training Overtime	19,645.18	20,000.00	98.2%
420114 · Deployment Overtime	28,849.67	100,000.00	28.8%
420120 · Acting Captain Wages	2,314.56	45,000.00	5.1%
4201201 · Acting Captain Overtime	8,054.43	0.00	100.0%
420121 · Temporary Employee Wages			
4201101 · Fuels Crew	0.00	75,000.00	0.0%

Big Sky Fire Department Profit & Loss Budget vs. Actual July 2023 through June 2024

	Jul '23 - Jun 24	Budget	% of Budget
Total 420121 · Temporary Employee Wages	0.00	75,000.00	0.0%
4201291 · Phone Reimbursement	4,080.00	8,000.00	51.0%
420201 · Light Duty	4,091.38		
420202 · Work Comp Inactive Shift	9,216.66		
Total 420109 · Payroll Expense	2,363,838.39	3,814,166.01	62.0%
420130 · Employment Benefits			
420131 · Health Insurance	573,251.56	853,438.80	67.2%
420132 · Retirement - PERS & FURS	312,906.33	474,712.76	65.9%
420134 · Worker's Comp Ins	44,112.98	180,974.47	24.4%
420135 · AFLAC Program	47,186.40	81,790.02	57.7%
420136 · WSCFF Medical Reimb	24,100.00	36,000.00	66.9%
420137 · 457B Savings	62,636.45	96,182.87	65.1%
420139 · Life Insurance	1,479.60	2,203.20	67.2%
Total 420130 · Employment Benefits	1,065,673.32	1,725,302.12	61.8%
420140 · Payroll Taxes			
4201295 · 941 Penalty	265.59		
420140 · Payroll Taxes - Other	38,136.56	60,000.00	63.6%
Total 420140 · Payroll Taxes	38,402.15	60,000.00	64.0%
420210 · Office Supplies & Materials	11,653.00	30,000.00	38.8%
420220 · Supplies			
4202201 · Deployment Expense	3,744.23	15,000.00	25.0%
420221 · Board Supplies/Expenses	506.00	2,000.00	25.3%
420222 · Fire Supplies/Equipment	42,456.27	140,000.00	30.3%
420223 · Medical Supplies/Equipment	25,338.63	40,000.00	63.3%
420224 · Misc.	-366.00	0.00	100.0%
420225 · Operating Supplies/Equipment	48,646.87	100,000.00	48.6%
420226 · Personal Protective Equipment	24,240.64	40,000.00	60.6%
420227 · Uniforms	5,427.10	40,000.00	13.6%
420228 · Special Events	1,829.96	20,000.00	9.1%
420229 · Reimbursement Service Expense	-111.34		
Total 420220 · Supplies	151,712.36	397,000.00	38.2%
420230 · Repairs & Maintenance Supplies			
420231 · Apparatus Maintenance/ Repairs			
4202311 · Engine 1242	6,034.14	0.00	100.0%
4202314 · Tender 1235	1,332.80		
4202315 · Ladder 1257	4,504.35	0.00	100.0%
4202316 · Ambulance 1214	1,750.06	0.00	100.0%
4202319 · Command 1204	15,255.54	0.00	100.0%
4202325 · Command 1205	920.53	0.00	100.0%
4202326 · Command 1202	577.60	0.00	100.0%
4202327 · Battalion 1203	949.18	0.00	100.0%
4202328 · Engine 1243	20,613.38	0.00	100.0%
4202329 · Command 1201 2018 Dodge Dura...	334.49	0.00	100.0%
4202331 · Ambulance 1217	420.47	0.00	100.0%
4202332 · Brush 1261	273.74	0.00	100.0%
4202333 · Brush 1262	878.18	0.00	100.0%
4202335 · ATV	3,000.00	0.00	100.0%
4202336 · Engine 1244	8,491.27	0.00	100.0%
4202338 · New Command waiting for #	6,388.30		
420231 · Apparatus Maintenance/ Repairs - ...	19.74	80,000.00	0.0%
Total 420231 · Apparatus Maintenance/ Repairs	71,743.77	80,000.00	89.7%
420232 · Building Maintenance & Repairs			
4202323 · Station 1	15,914.06	0.00	100.0%
4202324 · Station 2	9,762.76	0.00	100.0%
420232 · Building Maintenance & Repairs - ...	0.00	60,000.00	0.0%
Total 420232 · Building Maintenance & Repairs	25,676.82	60,000.00	42.8%

Big Sky Fire Department Profit & Loss Budget vs. Actual July 2023 through June 2024

	Jul '23 - Jun 24	Budget	% of Budget
420233 · Equipment Maintenance/ Repairs	4,280.00	20,000.00	21.4%
420234 · Motor Vehicle Fuel	24,793.44	50,000.00	49.6%
Total 420230 · Repairs & Maintenance Supplies	126,494.03	210,000.00	60.2%
420320 · Grant Expenditures			
4203206 · Mitigation Paymts to Landowners	0.00	206,000.00	0.0%
Total 420320 · Grant Expenditures	0.00	206,000.00	0.0%
420330 · Publicity, Subscriptions & Dues			
420331 · Election Expenses	0.00	1,000.00	0.0%
420330 · Publicity, Subscriptions & Dues - Other	61,952.75	70,000.00	88.5%
Total 420330 · Publicity, Subscriptions & Dues	61,952.75	71,000.00	87.3%
420340 · Utility Services			
420341 · Telephone - Land line	7,433.95	24,000.00	31.0%
420342 · Cell & Satellite Phones	7,277.24	18,000.00	40.4%
420343 · Electricity	12,475.55	27,000.00	46.2%
420344 · Propane	11,564.37	26,000.00	44.5%
420345 · Garbage	2,576.43	6,000.00	42.9%
420346 · Satellite TV	2,573.36	6,000.00	42.9%
420347 · Water & Sewer	983.18	8,000.00	12.3%
420340 · Utility Services - Other	397.87		
Total 420340 · Utility Services	45,281.95	115,000.00	39.4%
420350 · Professional Fees			
420351 · Attorney	785.00	12,000.00	6.5%
420352 · Audit	15,253.77	18,000.00	84.7%
420353 · Computer Consultant	3,200.00	15,000.00	21.3%
420354 · Fire Service Consulting	5,300.00		
420355 · Medical Control	9,000.00	12,000.00	75.0%
420356 · Background Checks - Staff	372.22	1,250.00	29.8%
420357 · Accounting Fees	29,817.10	40,000.00	74.5%
420358 · Ambulance Billing Services	12,526.50	30,000.00	41.8%
420359 · Medical	14,558.00	20,000.00	72.8%
420361 · Planning Consultant	0.00	95,000.00	0.0%
Total 420350 · Professional Fees	90,812.59	243,250.00	37.3%
420370 · Travel & Meals	27,115.54	65,000.00	41.7%
420380 · Training/Education	16,177.61	80,000.00	20.2%
420390 · Snow Removal	17,900.00	20,000.00	89.5%
420510 · Insurance	50,406.67	60,000.00	84.0%
420600 · Debt Service			
420610 · Principal	1,071,181.00	0.00	100.0%
420620 · Interest	38,172.56	0.00	100.0%
Total 420600 · Debt Service	1,109,353.56	0.00	100.0%
420900 · Capital Outlay			
420920 · Facility			
4209202 · Facility 2 Rivers Property			
420923 · Training Center	762,048.00	850,000.00	89.7%
420924 · Storage Facility	540,181.94	800,000.00	67.5%
420925 · 2 Rivers Station	0.00	150,000.00	0.0%
4209202 · Facility 2 Rivers Property - Other	100,800.00		
Total 4209202 · Facility 2 Rivers Property	1,403,029.94	1,800,000.00	77.9%
4209203 · Spanish Peaks Station 3	133,067.40	100,000.00	133.1%
420920 · Facility - Other	0.00	1,038,035.33	0.0%
Total 420920 · Facility	1,536,097.34	2,938,035.33	52.3%
420940 · Machinery & Equipment			
420941 · Fire/Medical	47,779.48	0.00	100.0%
420942 · Furniture & Fixtures	5,040.00		

Big Sky Fire Department
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>% of Budget</u>
420943 · Vehicles	237,503.00	175,000.00	135.7%
Total 420940 · Machinery & Equipment	290,322.48	175,000.00	165.9%
Total 420900 · Capital Outlay	1,826,419.82	3,113,035.33	58.7%
Total Expense	7,003,193.74	19,504,499.46	35.9%
Net Ordinary Income	-787,705.54	-8,778,747.46	9.0%
Net Income	-787,705.54	-8,778,747.46	9.0%

Big Sky Fire Department Profit & Loss Budget vs. Actual July 2022 through June 2023

	Jul '22 - Jun 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
311000 · Tax Revenues			
311002 · Gallatin County	3,831,536.32	3,815,228.00	100.4%
311004 · Madison County	2,367,733.53	2,232,014.15	106.1%
Total 311000 · Tax Revenues	6,199,269.85	6,047,242.15	102.5%
316000 · Entitlement Levy Tax	26,342.84	25,000.00	105.4%
331000 · Federal Grant Revenue			
311114 · Big Sky COCO Grant	75,000.00		
331005 · IAFC RSG Chipping Grant	1,358.05		
331000 · Federal Grant Revenue - Other	0.00	75,000.00	0.0%
Total 331000 · Federal Grant Revenue	76,358.05	75,000.00	101.8%
334000 · State Grant Revenue			
334005 · DNRC RFC-23-160 Grant	2,659.24		
Total 334000 · State Grant Revenue	2,659.24	0.00	100.0%
337000 · Resort Tax Revenues			
337001 · Project 2 - Capital	40,000.00	0.00	100.0%
337002 · Project 1 - Capital	918,836.00	0.00	100.0%
337003 · Project 3 - Capital	281,659.00		
337004 · Project 4 - Capital	73,975.00		
337000 · Resort Tax Revenues - Other	0.00	2,010,368.00	0.0%
Total 337000 · Resort Tax Revenues	1,314,470.00	2,010,368.00	65.4%
342035 · Inspection / Plan review fees	26,155.73	40,000.00	65.4%
342040 · On-behalf payments	924,858.53	0.00	100.0%
342050 · Ambulance Fees			
342051 · Charges	1,198,231.61	0.00	100.0%
342052 · Contractual Adjustments	-229,820.95	0.00	100.0%
342053 · Bad debt write-offs	-281,984.26	0.00	100.0%
342054 · Discounts	-6,615.74	0.00	100.0%
342050 · Ambulance Fees - Other	0.00	600,000.00	0.0%
Total 342050 · Ambulance Fees	679,810.66	600,000.00	113.3%
342055 · Contracted Services			
342021 · Deployment Income	269,867.27	0.00	100.0%
342022 · Contract Service income	12,655.75	75,000.00	16.9%
342023 · Fuels Mitigation Income	0.00	20,000.00	0.0%
Total 342055 · Contracted Services	282,523.02	95,000.00	297.4%
360000 · Miscellaneous			
360002 · Capital Credits - 3 Rivers	125.73	0.00	100.0%
360004 · Special Events Income	200.00		
360005 · Planning Fee/Use Service Revenu	1,250.00	0.00	100.0%
360006 · Expense Reimbursement Income	6,620.25	0.00	100.0%
360000 · Miscellaneous - Other	0.00	2,500.00	0.0%
Total 360000 · Miscellaneous	8,195.98	2,500.00	327.8%
361000 · Rent - Sheriff's Office	6,000.00	6,000.00	100.0%
365010 · Donation Revenues	300.00	0.00	100.0%
371010 · Investment Interest Revenues	138,033.08	12,000.00	1,150.3%
Total Income	9,684,976.98	8,913,110.15	108.7%
Gross Profit	9,684,976.98	8,913,110.15	108.7%
Expense			
4201050 · Operating Reserve Expense	0.00	400,000.00	0.0%
4201051 · Restricted Capital Reserved	0.00	5,000,000.00	0.0%
420109 · Payroll Expense			
420110 · Wages & Salaries	3,082,852.64	2,982,865.47	103.4%

Big Sky Fire Department Profit & Loss Budget vs. Actual July 2022 through June 2023

	Jul '22 - Jun 23	Budget	% of Budget
420111 · Overtime Pay	93,278.57	120,000.00	77.7%
420112 · Special Event Overtime	3,427.40	0.00	100.0%
420113 · Training Overtime	49,318.19	20,000.00	246.6%
420114 · Deployment Overtime	87,519.59	75,000.00	116.7%
420120 · Acting Captain Wages	1,924.25	35,000.00	5.5%
4201201 · Acting Captain Overtime	915.81	0.00	100.0%
420121 · Temporary Employee Wages			
4201101 · Fuels Crew	0.00	65,000.00	0.0%
Total 420121 · Temporary Employee Wages	0.00	65,000.00	0.0%
4201291 · Phone Reimbursement	6,365.00	0.00	100.0%
Total 420109 · Payroll Expense	3,325,601.45	3,297,865.47	100.8%
420130 · Employment Benefits			
420131 · Health Insurance	786,401.43	815,000.00	96.5%
420132 · Retirement - PERS & FURS	423,312.75	417,542.00	101.4%
420134 · Worker's Comp Ins	129,649.13	130,000.00	99.7%
420135 · AFLAC Program	68,996.80	68,355.00	100.9%
420136 · WSCFF Medical Reimb	32,400.00	31,200.00	103.8%
420137 · 457B Savings	56,961.24	56,316.00	101.1%
420138 · On-Behalf Retirement Payments	924,858.53	0.00	100.0%
420139 · Life Insurance	2,046.60	2,010.00	101.8%
Total 420130 · Employment Benefits	2,424,626.48	1,520,423.00	159.5%
420140 · Payroll Taxes	55,890.78	60,000.00	93.2%
420210 · Office Supplies & Materials	25,570.40	25,000.00	102.3%
420220 · Supplies			
4202201 · Deployment Expense	11,710.09	0.00	100.0%
420221 · Board Supplies/Expenses	543.00	2,000.00	27.2%
420222 · Fire Supplies/Equipment	41,136.51	80,000.00	51.4%
420223 · Medical Supplies/Equipment	38,637.17	36,000.00	107.3%
420224 · Misc.	-85.77	0.00	100.0%
420225 · Operating Supplies/Equipment	41,155.59	50,000.00	82.3%
420226 · Personal Protective Equipment	12,970.34	35,000.00	37.1%
420227 · Uniforms	34,607.35	35,000.00	98.9%
420228 · Special Events	8,152.05	20,000.00	40.8%
Total 420220 · Supplies	188,826.33	258,000.00	73.2%
420230 · Repairs & Maintenance Supplies			
420231 · Apparatus Maintenance/ Repairs			
4202311 · Engine 1242	5,086.87	0.00	100.0%
4202312 · Engine 1241	42.98	0.00	100.0%
4202315 · Ladder 1257	3,292.67	0.00	100.0%
4202316 · Ambulance 1214	1,653.35	0.00	100.0%
4202317 · Ambulance 1211	2,447.29	0.00	100.0%
4202318 · Ambulance 1215	1,231.09	0.00	100.0%
4202319 · Command 1204	6,892.99	0.00	100.0%
4202321 · Utility 1289	2,211.08	0.00	100.0%
4202325 · Command 1205	806.45	0.00	100.0%
4202326 · Command 1202	930.49	0.00	100.0%
4202327 · Battalion 1203	200.29	0.00	100.0%
4202328 · Engine 1243	5,287.63	0.00	100.0%
4202329 · Command 1201 2018 Dodge D...	641.16	0.00	100.0%
4202331 · Ambulance 1217	2,311.84	0.00	100.0%
4202332 · Brush 1261	485.70	0.00	100.0%
4202333 · Brush 1262	1,279.36	0.00	100.0%
4202335 · ATV	-3,452.89	0.00	100.0%
4202336 · Engine 1244	2,360.46	0.00	100.0%
420231 · Apparatus Maintenance/ Repair...	3.00	80,000.00	0.0%
Total 420231 · Apparatus Maintenance/ Rep...	33,711.81	80,000.00	42.1%
420232 · Building Maintenance & Repairs			
4202323 · Station 1	17,953.80	0.00	100.0%

Big Sky Fire Department Profit & Loss Budget vs. Actual July 2022 through June 2023

	Jul '22 - Jun 23	Budget	% of Budget
4202324 · Station 2	28,685.94	0.00	100.0%
420232 · Building Maintenance & Repair...	0.00	60,000.00	0.0%
Total 420232 · Building Maintenance & Rep...	46,639.74	60,000.00	77.7%
420233 · Equipment Maintenance/ Repairs	2,313.10	20,000.00	11.6%
420234 · Motor Vehicle Fuel	45,650.22	45,000.00	101.4%
Total 420230 · Repairs & Maintenance Supplies	128,314.87	205,000.00	62.6%
420320 · Grant Expenditures			
4203203 · IAFC RSG Chipping Grant	1,372.50	0.00	100.0%
4203205 · COCO Grant Expenditures	75,000.00		
420320 · Grant Expenditures - Other	0.00	75,000.00	0.0%
Total 420320 · Grant Expenditures	76,372.50	75,000.00	101.8%
420330 · Publicity, Subscriptions & Dues			
420331 · Election Expenses	0.00	1,000.00	0.0%
420330 · Publicity, Subscriptions & Dues - ...	71,344.84	70,000.00	101.9%
Total 420330 · Publicity, Subscriptions & Dues	71,344.84	71,000.00	100.5%
420340 · Utility Services			
420341 · Telephone - Land line	11,441.86	24,000.00	47.7%
420342 · Cell & Satellite Phones	11,281.96	18,000.00	62.7%
420343 · Electricity	22,247.94	27,500.00	80.9%
420344 · Propane	20,695.35	26,000.00	79.6%
420345 · Garbage	3,808.19	9,000.00	42.3%
420346 · Satellite TV	3,719.72	8,000.00	46.5%
420347 · Water & Sewer	1,782.97	8,000.00	22.3%
Total 420340 · Utility Services	74,977.99	120,500.00	62.2%
420350 · Professional Fees			
420351 · Attorney	857.00	12,000.00	7.1%
420352 · Audit	9,340.00	15,000.00	62.3%
420353 · Computer Consultant	11,261.59	10,000.00	112.6%
420355 · Medical Control	11,000.00	12,000.00	91.7%
420356 · Background Checks - Staff	903.97	750.00	120.5%
420357 · Accounting Fees	33,147.50	32,000.00	103.6%
420358 · Ambulance Billing Services	28,725.00	17,000.00	169.0%
420359 · Medical	16,359.80	20,000.00	81.8%
Total 420350 · Professional Fees	111,594.86	118,750.00	94.0%
420370 · Travel & Meals	56,810.25	50,000.00	113.6%
420380 · Training/Education	60,304.67	60,000.00	100.5%
420390 · Snow Removal	15,660.00	20,000.00	78.3%
420510 · Insurance	41,479.41	50,000.00	83.0%
420600 · Debt Service			
420610 · Principal	39,802.02	0.00	100.0%
420620 · Interest	8,400.86	0.00	100.0%
Total 420600 · Debt Service	48,202.88	0.00	100.0%
420900 · Capital Outlay			
420910 · Land	0.00	150,000.00	0.0%
420920 · Facility			
4209202 · Facility 2 Rivers Property			
420923 · Training Center	77,917.00	0.00	100.0%
420924 · Storage Facility	14,634.50	0.00	100.0%
4209202 · Facility 2 Rivers Property - ...	44,274.00		
Total 4209202 · Facility 2 Rivers Property	136,825.50	0.00	100.0%
420920 · Facility - Other	0.00	110,000.00	0.0%
Total 420920 · Facility	136,825.50	110,000.00	124.4%

Big Sky Fire Department Profit & Loss Budget vs. Actual July 2022 through June 2023

	Jul '22 - Jun 23	Budget	% of Budget
420940 · Machinery & Equipment			
420941 · Fire/Medical	367,933.26	1,021,532.00	36.0%
420943 · Vehicles	6,537.50	0.00	100.0%
Total 420940 · Machinery & Equipment	374,470.76	1,021,532.00	36.7%
Total 420900 · Capital Outlay	511,296.26	1,281,532.00	39.9%
Total Expense	7,216,873.97	12,613,070.47	57.2%
Net Ordinary Income	2,468,103.01	-3,699,960.32	-66.7%
Net Income	2,468,103.01	-3,699,960.32	-66.7%

Big Sky Fire Department
Balance Sheet
As of February 20, 2024

	Feb 20, 24
ASSETS	
Current Assets	
Checking/Savings	
101000 · Gallatin County Treasurer	8,250,441.39
103000 · Petty Cash	89.83
Total Checking/Savings	8,250,531.22
Accounts Receivable	
122000 · A/R Fire	6,000.00
Total Accounts Receivable	6,000.00
Other Current Assets	
114000 · Tax Receivables Gallatin County	162,612.68
114001 · Tax Receivables Madison County	309,273.33
122100 · Allowance for Doubtful Accounts	-409,837.73
125000 · Ambulance Receivable - SS	623,223.03
141000 · Prepaid Expenses Current Asset	
141003 · Other Prepaid Expenses	1,412.27
Total 141000 · Prepaid Expenses Current Asset	1,412.27
Total Other Current Assets	686,683.58
Total Current Assets	8,943,214.80
Fixed Assets	
181000 · Land	638,233.89
182000 · Facilities	5,117,398.28
182100 · Accumulated Depreciation	-6,017,730.00
186000 · Equipment & Machinery	6,131,252.90
Total Fixed Assets	5,869,155.07
TOTAL ASSETS	14,812,369.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202100 · Accounts Payable	0.99
Total Accounts Payable	0.99
Credit Cards	
202300 · US Bank 2245	-29,882.12
Total Credit Cards	-29,882.12
Other Current Liabilities	
202150 · Accrued expenses payable	912.27
207000 · Accrued Payroll	161,425.03
208100 · Accrued Payroll Taxes	1,829.58
208103 · MSFA Dues	3,741.90
208104 · Union Dues - IAFF Local 4732	4,233.84
223000 · Deferred Revenue	21,442.71
223100 · Deferred Revenue - Ambulance	409,837.73
Total Other Current Liabilities	603,423.06
Total Current Liabilities	573,541.93
Long Term Liabilities	
174301 · Retirement of Long Term Debt	-296,866.15
239000 · Compensated Absences Payable	296,866.15
Total Long Term Liabilities	0.00

Big Sky Fire Department
Balance Sheet
As of February 20, 2024

	<u>Feb 20, 24</u>
Total Liabilities	573,541.93
Equity	
271000 · Unreserved Fund Balance	1,058,742.71
280000 · Investment in Fixed Assets	5,869,155.07
390000 · Retained Earnings	8,100,731.68
Net Income	-789,801.52
Total Equity	<u>14,238,827.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>14,812,369.87</u></u>

FY24 PROPOSED GENERAL FUND BUDGET

WC=

0.0043245 FY24
0.05630499 FY24

Estimated Budget Includes:
 Certified Staff 2% inc on base; \$800/month health ins (includes step/line increases, FTE change)
 Classified Staff wage increases according to wage chart; Admin received 2.5% increase
 Food Service-8 hours/day Elementary server/lunch room aide; 8 hour/day HS/MS lunch room aide
 HS/MS Expedition Budgeted at \$3k
 Classroom supplies, books, on-line testing, etc. budget at \$150k
 Food Program budgeted deficit at \$20k
 Athletic Budget at \$200k

Operating Budgets	01 Elementary	02 Middle School/High School	50 District Wide	District Total	
201-100-1000 INSTRUCTIONAL					
320 - PROFESSIONAL/EDUCATIONAL	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 2,000.00	Shakespeare
440 - REPAIR AND MAINTENANCE	\$ -	\$ -	\$ -	\$ -	
516 - INSTRUCTIONAL FIELD TRIPS	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	Expedition
610 - SUPPLIES	\$ 7,000.00	\$ 8,000.00	\$ -	\$ 15,000.00	Lab Equipment, etc.
640 - TEXTBOOKS/CURRICULUM	\$ 28,000.00	\$ 62,000.00	\$ 45,500.00	\$ 135,500.00	Curriculum
660 - MINOR NEW EQUIPMENT	\$ 4,155.00	\$ 5,345.00	\$ -	\$ 9,500.00	
681 - COMPUTER SOFTWARE/TESTING	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 5,000.00	On-line Testing
810 - DUES AND FEES	\$ 125.00	\$ 125.00	\$ -	\$ 250.00	
SUBTOTAL:	\$ 42,780.00	\$ 83,970.00	\$ 45,500.00	\$ 172,250.00	\$ 172,250.00
					\$ 77,220.00
201-100-2100 SUPPORT SERVICES - STUDENTS					
320 - PROFESSIONAL/EDUCATIONAL	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	Thrive
SUBTOTAL	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
					\$ 1,000.00
201-100-2120 SUPPORT SERVICES - GUIDANCE					
582 - TRAVEL	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
610 - SUPPLIES	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
SUBTOTAL:	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
					\$ 1,600.00
201-100-2130 HEALTH DEPARTMENT					
350 - CONTRACT NURSE	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	
SUBTOTAL:	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
					\$ 1,476.32
201-100-2213 INSTRUCTIONAL STAFF DEVELOPMENT					
582 - TRAVEL	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	
SUBTOTAL:	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
					\$ 5,000.00
201-100-2225 LIBRARY					
640 - LIBRARY BOOKS	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 5,000.00	
SUBTOTAL:	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 5,000.00	\$ 5,000.00
					\$ 5,000.00
201-100-2300 ADMINISTRATION					
330 - PROFESSIONAL SERVICES	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	Audit Services
440 - REPAIR AND MAINTENANCE	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	
531 - TELEPHONE/INTERNET/LONG DISTANCE	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	
532 - POSTAGE	\$ -	\$ -	\$ 700.00	\$ 700.00	
540 - ADVERTISING	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	
582 - TRAVEL	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	
610 - SUPPLIES	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	
660 - MINOR EQUIPMENT COVID	\$ -	\$ -	\$ -	\$ -	
810 - DUES AND FEES (2212 - IB Fees)	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	
SUBTOTAL:	\$ -	\$ -	\$ 82,700.00	\$ 82,700.00	\$ 82,700.00
					\$ 40,650.00
201-100-2314 ELECTION					
330 - OTHER PROFESSIONAL	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	
540 - ADVERTISING	\$ -	\$ -	\$ 100.00	\$ 100.00	
SUBTOTAL:	\$ -	\$ -	\$ 3,100.00	\$ 3,100.00	\$ 3,100.00
					\$ 2,050.00
201-100-2410 PRINCIPAL					
440 - MAINTENANCE & REPAIR	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 6,000.00	
531 - TELEPHONE/INTERNET/LONG DISTANCE	\$ -	\$ -	\$ -	\$ -	
582 - TRAVEL	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 4,000.00	
610 - SUPPLIES	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 2,000.00	
810 - DUES AND FEES	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 2,000.00	
SUBTOTAL:	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 14,000.00	\$ 14,000.00
					\$ 11,300.00
201-100-2490 GRADUATION					
610 - SUPPLIES	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	
SUBTOTAL:	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
201-100-2500 BUSINESS SUPPORT					
532 - POSTAGE	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
540 - ADVERTISING	\$ -	\$ -	\$ -	\$ -	
582 - TRAVEL	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	
610 - SUPPLIES	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
660 - MINOR EQUIPMENT	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
681 - SOFTWARE MAINTENANCE FEE	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	Black Mountain
800 - OTHER (Contingency)	\$ -	\$ -	\$ -	\$ -	
810 - DUES AND FEES	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	
SUBTOTAL:	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
					\$ 66,890.68
201-100-2600 MAINTENANCE					
411 - PROPANE	\$ 50,000.00	\$ 80,000.00	\$ -	\$ 130,000.00	
412 - ELECTRICITY	\$ 40,000.00	\$ 75,000.00	\$ -	\$ 115,000.00	
413 - GARBAGE DISPOSAL/RECYCLE	\$ 17,500.00	\$ 17,500.00	\$ -	\$ 35,000.00	
440 - REPAIR AND MAINTENANCE	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 3,000.00	
520 - LIABILITY INSURANCE	\$ 49,216.00	\$ 73,824.00	\$ -	\$ 123,040.00	
531 - TELEPHONE	\$ -	\$ -	\$ -	\$ -	
532 - POSTAGE	\$ 100.00	\$ 200.00	\$ -	\$ 300.00	
581 - TRAVEL IN DISTRICT	\$ -	\$ -	\$ -	\$ -	
582 - TRAVEL	\$ 150.00	\$ 250.00	\$ -	\$ 400.00	
610 - SUPPLIES	\$ 11,000.00	\$ 14,000.00	\$ -	\$ 25,000.00	
624 - VEHICLE FUEL	\$ 100.00	\$ 300.00	\$ -	\$ 400.00	
660 - MINOR EQUIPMENT	\$ 500.00	\$ 1,000.00	\$ -	\$ 1,500.00	
681 - SOFTWARE MAINTENANCE FEE	\$ 50.00	\$ 100.00	\$ -	\$ 150.00	
810 - DUES AND FEES	\$ 1,250.00	\$ 1,250.00	\$ -	\$ 2,500.00	
SUBTOTAL:	\$ 171,366.00	\$ 264,924.00	\$ -	\$ 436,290.00	\$ 436,290.00
					\$ 237,845.00
201-100-5100-910 OPERATING TRANS					
610 - OPERATING TRANSFER COMP ABSENCE	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	
SUBTOTAL:	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
					\$ 10,000.00
201-316-2100 DATA ACHIEVEMENT INFINITE CAMPUS					
582 TRAVEL	\$ -	\$ -	\$ 250.00	\$ 250.00	
SUBTOTAL:	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 250.00
					\$ 250.00

\$ 103,628.00 FY23

201-365-1000 INDIAN ED	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 6,405.80	\$ 6,405.80
610 - SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
SUBTOTAL:	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00		
201-280-1000 SPECIAL EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
550 - TUITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
610 - SUPPLIES	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
920- RESOURCE TRANSFER TO CO-OP	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00		
SUBTOTAL:	\$ -	\$ -	\$ -	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 100,422.45	\$ 100,422.45
201-280-2100 SPECIAL EDUCATION SUPPORT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
582 - TRAVEL OF OUT DISTRICT	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00
SUBTOTAL:	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
201-280-2213 SPECIAL EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
582 - TRAVEL OF OUT DISTRICT	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
SUBTOTAL:	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00		
201-280-2300 SUPPORT SERVICES GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
330 - PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
582 - TRAVEL OF OUT DISTRICT	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 5,300.00	\$ 5,300.00
SUBTOTAL:	\$ -	\$ -	\$ -	\$ 5,300.00	\$ 5,300.00	\$ 5,300.00	\$ 5,300.00	\$ 5,300.00		
201-720-3500 EXTRACURRICULAR ATHLETICS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
800 - OTHER ATHLETICS	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 65,000.00	\$ 65,000.00
SUBTOTAL:	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00		
201-910-3100 FOOD SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
800 - PROGRAM DEFICIT	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00 (\$52,404.46)
SUBTOTAL:	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00		
LESS: FLEXIBILITY FUND				\$ -	\$ -	\$ -	\$ -	\$ -		
Total Operating Organization Recap	\$ 223,646.00	\$ 359,894.00	\$ 439,350.00	\$ 1,022,890.00	\$ 1,022,890.00	\$ 1,022,890.00	\$ 1,022,890.00	\$ 1,022,890.00	\$ 653,410.05	\$ 1,359,479.95

Salary/Benefits	91 Elementary	92 Middle School/High School	95 District Wide	District Total						
201-100-1000 INSTRUCTIONAL										
112 - TEACHER SALARIES	\$ 555,850.78	\$ 796,708.32	\$ 337,336.00	\$ 1,689,894.00						
117 - AIDE SALARIES	\$ 126,555.52	\$ -	\$ -	\$ 126,555.52						
122 SUBSTITUTES	\$ 73,800.00	\$ 17,550.00	\$ 8,302.50	\$ 99,652.50						
137 INSTRUCTIONAL AIDES OVERTIME	\$ -	\$ -	\$ -	\$ -						
150 - SUMMER SCHOOL STIPENDS	\$ -	\$ -	\$ -	\$ -						
160 - SICK LEAVE PAYOFF	\$ -	\$ -	\$ -	\$ -						
170 - ANNUAL LEAVE PAYOFF	\$ -	\$ -	\$ -	\$ -						
250 - WORKERS COMPENSATION	\$ 3,270.21	\$ 3,521.25	\$ 1,494.72	\$ 8,286.18						
260 - HEALTH INSURANCE	\$ 153,600.00	\$ 124,800.00	\$ 68,640.00	\$ 347,040.00						
SUBTOTAL:	\$ 913,076.52	\$ 942,577.57	\$ 415,774.11	\$ 2,271,428.20	\$ 2,283,142.02	\$ 8,286.18	\$ 1,133,749.74			
201-100-2120 SUPPORT SERVICES - GUIDANCE										
113 - SALARY	\$ -	\$ -	\$ 190,984.76	\$ 190,984.76						
122 - SUBSTITUTES	\$ -	\$ -	\$ 10,800.00	\$ 10,800.00						
150 - ADDITIONAL TIME STIPEND	\$ -	\$ -	\$ -	\$ -						
250 - WORKERS COMPENSATION	\$ -	\$ -	\$ 872.62	\$ 872.62						
260 - HEALTH INSURANCE	\$ -	\$ -	\$ 28,800.00	\$ 28,800.00						
SUBTOTAL:	\$ -	\$ -	\$ 231,457.38	\$ 231,457.38	\$ 230,584.76	\$ 872.62	\$ 45,402.07			
201-100-2212 INSTRUCTION AND CURRICULUM										
150 - STIPENDS	\$ -	\$ -	\$ 19,500.00	\$ 19,500.00						
250 - WORKERS COMPENSATION	\$ -	\$ -	\$ 84.33	\$ 84.33						
260 - HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -						
SUBTOTAL:	\$ -	\$ -	\$ 19,584.33	\$ 19,584.33	\$ 19,500.00	\$ 84.33	\$ 5025.68			
201-100-2225 LIBRARY										
112 - LIBRARY	\$ -	\$ -	\$ 135,795.00	\$ 135,795.00						
122 - SUBSTITUTES	\$ -	\$ -	\$ 2,025.00	\$ 2,025.00						
250 - WORKERS COMPENSATION	\$ -	\$ -	\$ 596.00	\$ 596.00						
260 - HEALTH INSURANCE	\$ -	\$ -	\$ 19,200.00	\$ 19,200.00						
SUBTOTAL:	\$ -	\$ -	\$ 157,616.01	\$ 157,616.01	\$ 157,020.00	\$ 596.00	\$ 73472.53			
201-100-2300 ADMINISTRATION										
111 - ADMINISTRATIVE SALARY	\$ -	\$ -	\$ 133,624.71	\$ 133,624.71						
150 - STIPENDS	\$ -	\$ -	\$ -	\$ -						
115- ASST BUS MGR/SECRETARY	\$ -	\$ -	\$ 47,846.40	\$ 47,846.40						
135 - CLERK OVERTIME	\$ -	\$ -	\$ -	\$ -						
160 - SICK LEAVE PAYOFF	\$ -	\$ -	\$ -	\$ -						
170 - ANNUAL LEAVE PAYOFF	\$ -	\$ -	\$ 7,709.12	\$ 7,709.12						
250 - WORKERS COMPENSATION	\$ -	\$ -	\$ 818.11	\$ 818.11						
260 - HEALTH INSURANCE	\$ -	\$ -	\$ 21,408.00	\$ 21,408.00						
SUBTOTAL:	\$ -	\$ -	\$ 211,406.34	\$ 211,406.34	\$ 210,588.23	\$ 818.11	\$ 180,870.37			
201-100-2410 PRINCIPAL										
111 - ADMINISTRATIVE SALARY	\$ 87,756.61	\$ 92,766.86	\$ -	\$ 180,523.46						
150 - STIPEND	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 2,400.00						
115 - SECRETARIAL	\$ -	\$ 550,487.20	\$ -	\$ 550,487.20						
160 - SICK LEAVE PAYOFF	\$ 3,037.50	\$ 3,037.50	\$ -	\$ 6,075.00						
170 - ANNUAL LEAVE PAYOFF	\$ -	\$ -	\$ -	\$ -						
250 - WORKERS COMPENSATION	\$ 397.83	\$ 637.74	\$ -	\$ 1,035.57						
260 - HEALTH INSURANCE	\$ 9,600.00	\$ 24,000.00	\$ -	\$ 33,600.00						
SUBTOTAL:	\$ 101,991.93	\$ 172,109.30	\$ -	\$ 274,101.23	\$ 273,065.66	\$ 1,035.57	\$ 81,950.65			
201-100-2500 BUSINESS SUPPORT										
115- CLERK/BUSINESS MANAGER	\$ -	\$ -	\$ 125,184.32	\$ 125,184.32						
160 - SICK LEAVE PAYOFF	\$ -	\$ -	\$ -	\$ -						
170 - ANNUAL LEAVE PAYOFF	\$ -	\$ -	\$ -	\$ -						
250 - WORKERS COMPENSATION	\$ -	\$ -	\$ 541.36	\$ 541.36						
260 - HEALTH INSURANCE	\$ -	\$ -	\$ 22,080.00	\$ 22,080.00						
SUBTOTAL:	\$ -	\$ -	\$ 147,805.68	\$ 147,805.68	\$ 147,264.32	\$ 541.36	\$ 65,865.01			
201-100-2600 MAINTENANCE										
114 - CUSTODIAL SALARY	\$ -	\$ -	\$ 232,810.66	\$ 232,810.66						
134 - CUSTODIAL OVERTIME	\$ -	\$ -	\$ -	\$ -						
119 - OTHER SUPERVISORY	\$ -	\$ -	\$ -	\$ -						
160 - SICK LEAVE PAYOFF	\$ -	\$ -	\$ -	\$ -						
170 - ANNUAL LEAVE PAYOFF	\$ -	\$ -	\$ -	\$ -						
250 - WORKERS COMPENSATION	\$ -	\$ -	\$ 1,006.79	\$ 1,006.79						
260 - HEALTH INSURANCE	\$ -	\$ -	\$ 40,024.62	\$ 40,024.62						
SUBTOTAL:	\$ -	\$ -	\$ 273,842.06	\$ 273,842.06	\$ 272,835.27	\$ 1,006.79	\$ 208,062.92			
201-316-2300 DATA ACHIEVEMENT INFINITE CAMPUS										
150 - STIPEND	\$ -	\$ -	\$ 80.00	\$ -						

Statement of Expenditure - Budget vs. Actual Report
 For the Accounting Period: 3 / 24
 Fund

	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation
201 K-12 GENERAL FUND	300,091.31	2,695,211.25	3,832,310.64	3,832,310.64	1,137,099.39
210 K-12 TRANSPORTATION FUND	8,147.24	1,133,821.94	2,183,812.25	2,183,812.25	1,049,990.31
211 K-12 BUS DEPRECIATION FUND	0.00	0.00	375,106.49	375,106.49	375,106.49
213 K-12 TUITION FUND	5,835.46	36,252.44	230,091.77	230,091.77	193,839.33
214 K-12 RETIREMENT FUND	49,092.48	375,532.33	725,000.00	725,000.00	349,467.67
217 K-12 ADULT EDUCATION FUND	833.53	93,748.76	239,192.90	239,192.90	145,444.14
228 K-12 TECHNOLOGY FUND	15,444.00	144,281.46	127,330.29	127,330.29	-16,951.17
250 K-12 DEBT SERVICE FUND	0.00	440,325.00	2,456,050.00	2,456,050.00	2,015,725.00
261 K-12 BUILDING RESERVE FUND	16,019.03	194,520.08	559,198.49	559,198.49	364,678.41

BIG SKY SCHOOL DISTRICT #72 Previous fiscal year actual vs budget

Statement of Expenditure - Budget vs. Actual Report

For the Accounting Period: 6 / 23

Fund

	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation
201 K-12 GENERAL FUND	810,909.76	3,601,919.82	3,607,419.09	3,607,419.09	5,499.27
210 K-12 TRANSPORTATION FUND	19,142.07	323,276.83	2,141,306.61	2,141,306.61	1,818,029.78
211 K-12 BUS DEPRECIATION FUND	0.00	121,420.00	385,754.23	385,754.23	264,334.23
213 K-12 TUITION FUND	27,223.93	142,227.90	282,912.42	282,912.42	140,684.52
214 K-12 RETIREMENT FUND	110,775.22	540,738.96	675,000.00	675,000.00	134,261.04
217 K-12 ADULT EDUCATION FUND	830.21	15,910.89	238,717.71	238,717.71	222,806.82
228 K-12 TECHNOLOGY FUND	-114,008.97	119,204.47	151,463.03	151,463.03	32,258.56
250 K-12 DEBT SERVICE FUND	1,993,175.00	2,457,350.00	2,458,750.00	2,458,750.00	1,400.00
261 K-12 BUILDING RESERVE FUND	22,823.53	341,029.86	594,764.42	594,764.42	253,734.56

Assets and Other Debits	
1 Cash and Investments (101-119)	-162,280.75
2 Taxes Receivable -- Real & Personal (120-149)	72,980.06
3 Taxes Receivable -- Protested (150-159)	-45.61
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	0.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	-89,346.30
Deferred Outflows	
21 Deferred Outflows (501)	0.00
Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	72,934.45
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	-162,280.75
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	-162,280.75

53 Total Liabilities and Fund Balance	-89,346.30
Assets and Other Debits	
1 Cash and Investments (101-119)	1,411,303.60
2 Taxes Receivable -- Real & Personal (120-149)	25,023.29
3 Taxes Receivable -- Protested (150-159)	-0.99
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	0.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	1,436,325.90

Deferred Outflows	
21 Deferred Outflows (501)	0.00
Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	25,022.30
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	1,411,303.60
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	1,411,303.60

53 Total Liabilities and Fund Balance	1,436,325.90
Assets and Other Debits	
1 Cash and Investments (101-119)	347,886.94
2 Taxes Receivable -- Real & Personal (120-149)	2,508.85
3 Taxes Receivable -- Protested (150-159)	-2.08
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	0.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	350,393.71
Deferred Outflows	
21 Deferred Outflows (501)	0.00
Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	2,506.77
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	347,886.94
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	347,886.94

53 Total Liabilities and Fund Balance	350,393.71

Assets and Other Debits	
1 Cash and Investments (101-119)	-50,906.99
2 Taxes Receivable -- Real & Personal (120-149)	0.00
3 Taxes Receivable -- Protested (150-159)	0.00
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	567.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	-50,339.99
Deferred Outflows	
21 Deferred Outflows (501)	0.00
Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	7,621.09
Fund Balance/Equity	
37 Reserve for Inventories (951)	567.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	-58,528.08
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	-57,961.08

53 Total Liabilities and Fund Balance	-50,339.99

Assets and Other Debits	
1 Cash and Investments (101-119)	177,359.37
2 Taxes Receivable -- Real & Personal (120-149)	5,550.77
3 Taxes Receivable -- Protested (150-159)	-5.50
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	0.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	182,904.64
Deferred Outflows	
21 Deferred Outflows (501)	0.00

Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	5,545.27
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	177,359.37
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	177,359.37

53 Total Liabilities and Fund Balance	182,904.64
Assets and Other Debits	
1 Cash and Investments (101-119)	241,567.79
2 Taxes Receivable -- Real & Personal (120-149)	0.00
3 Taxes Receivable -- Protested (150-159)	0.00
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	0.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	241,567.79
Deferred Outflows	
21 Deferred Outflows (501)	0.00
Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	0.00
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	241,567.79
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	241,567.79

53 Total Liabilities and Fund Balance 241,567.79

Assets and Other Debits

1 Cash and Investments (101-119) 2,087,050.44
2 Taxes Receivable -- Real & Personal (120-149) 0.00
3 Taxes Receivable -- Protested (150-159) 0.00
4 Receivables from Other Funds (160-179) 0.00
5 Due from Other Governments (180) 2,787.00
6 Other Current Assets (190-210) 0.00
7 Inventories (220 & 230) 0.00
8 Prepaid Expenses (240) 0.00
9 Deposits (250) 0.00
10 Land and Land Improvements (311-322) 0.00
11 Buildings and Building Improvements (331 & 332) 0.00
12 Machinery and Equipment (341 & 342) 0.00
13 Construction Work in Progress (351) 0.00

20 Total Assets and Other Debits 2,089,837.44

Deferred Outflows

21 Deferred Outflows (501) 0.00

Liabilities

22 Payable to Other Funds (601-606) 0.00
23 Due to Other Governments (611) 0.00
24 Warrants Payable (620) 0.00
25 Other Current Liabilities (621-679) 0.00
27 Other Liabilities (690-699) 0.00
29 Notes Payable - Noncurrent (720) 0.00
30 Lease Obligations Payable (730) 0.00
32 Compensated Absences Payable (760) 0.00
33 Net Pension Liability (770) 0.00

35 Total Liabilities 0.00

Deferred Inflows

36 Deferred Inflows (680) 0.00

Fund Balance/Equity

37 Reserve for Inventories (951) 0.00
38 Reserve for Encumbrances (953) 0.00
39 Reserve for Endowments (954) 0.00
41 Unrestricted Net Assets (940) 0.00
45 Assets Held in Trust 0.00
48 Fund Balance for Budget 2,089,837.44
50 Invested in Capital Assets, Net of Related Debt (921) 0.00

52 Total Fund Balance/Equity 2,089,837.44

53 Total Liabilities and Fund Balance 2,089,837.44

Assets and Other Debits

1 Cash and Investments (101-119) 237,324.89
2 Taxes Receivable -- Real & Personal (120-149) 1,100.73
3 Taxes Receivable -- Protested (150-159) -0.37
4 Receivables from Other Funds (160-179) 0.00
5 Due from Other Governments (180) 0.03
6 Other Current Assets (190-210) 0.00
7 Inventories (220 & 230) 0.00
8 Prepaid Expenses (240) 0.00
9 Deposits (250) 0.00
10 Land and Land Improvements (311-322) 0.00
11 Buildings and Building Improvements (331 & 332) 0.00
12 Machinery and Equipment (341 & 342) 0.00
13 Construction Work in Progress (351) 0.00

20 Total Assets and Other Debits 238,425.28

Deferred Outflows

21 Deferred Outflows (501) 0.00

Liabilities

22 Payable to Other Funds (601-606) 0.00
23 Due to Other Governments (611) 0.00

24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	1,100.36
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	237,324.92
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	237,324.92

53 Total Liabilities and Fund Balance	238,425.28
Assets and Other Debits	
1 Cash and Investments (101-119)	36,338.73
2 Taxes Receivable -- Real & Personal (120-149)	0.00
3 Taxes Receivable -- Protested (150-159)	0.00
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	0.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	36,338.73
Deferred Outflows	
21 Deferred Outflows (501)	0.00
Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	0.00
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	36,338.73
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	36,338.73

53 Total Liabilities and Fund Balance	36,338.73
Assets and Other Debits	
1 Cash and Investments (101-119)	59,665.00
2 Taxes Receivable -- Real & Personal (120-149)	0.00
3 Taxes Receivable -- Protested (150-159)	0.00
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	0.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	59,665.00
Deferred Outflows	
21 Deferred Outflows (501)	0.00
Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	0.00
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	59,665.00
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	59,665.00

53 Total Liabilities and Fund Balance	59,665.00

Assets and Other Debits	
1 Cash and Investments (101-119)	21,773.75
2 Taxes Receivable -- Real & Personal (120-149)	0.00
3 Taxes Receivable -- Protested (150-159)	0.00
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	0.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	21,773.75
Deferred Outflows	
21 Deferred Outflows (501)	0.00
Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00

25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	0.00
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	21,773.75
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	21,773.75

53 Total Liabilities and Fund Balance	21,773.75
Assets and Other Debits	
1 Cash and Investments (101-119)	-54,719.96
2 Taxes Receivable -- Real & Personal (120-149)	3,717.42
3 Taxes Receivable -- Protested (150-159)	-2.25
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	0.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	-51,004.79
Deferred Outflows	
21 Deferred Outflows (501)	0.00
Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	3,715.17
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	-54,719.96
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	-54,719.96

53 Total Liabilities and Fund Balance	-51,004.79

Assets and Other Debits	
1 Cash and Investments (101-119)	839.95
2 Taxes Receivable -- Real & Personal (120-149)	0.00
3 Taxes Receivable -- Protested (150-159)	0.00
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	0.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	839.95
Deferred Outflows	
21 Deferred Outflows (501)	0.00
Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	0.00
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	839.95
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	839.95

53 Total Liabilities and Fund Balance	839.95

Assets and Other Debits	
1 Cash and Investments (101-119)	1,061,058.43
2 Taxes Receivable -- Real & Personal (120-149)	64,520.94
3 Taxes Receivable -- Protested (150-159)	0.42
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	0.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	1,125,579.79
Deferred Outflows	
21 Deferred Outflows (501)	0.00
Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00

30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	64,521.36
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	1,061,058.43
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	1,061,058.43

53 Total Liabilities and Fund Balance	1,125,579.79
Assets and Other Debits	
1 Cash and Investments (101-119)	1,270,554.65
2 Taxes Receivable -- Real & Personal (120-149)	0.00
3 Taxes Receivable -- Protested (150-159)	0.00
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	0.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	1,270,554.65
Deferred Outflows	
21 Deferred Outflows (501)	0.00
Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	0.00
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	1,270,554.65
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	1,270,554.65

53 Total Liabilities and Fund Balance	1,270,554.65
Assets and Other Debits	
1 Cash and Investments (101-119)	249,186.05
2 Taxes Receivable -- Real & Personal (120-149)	11,893.41

3	Taxes Receivable -- Protested (150-159)	-12.73
4	Receivables from Other Funds (160-179)	0.00
5	Due from Other Governments (180)	0.00
6	Other Current Assets (190-210)	0.00
7	Inventories (220 & 230)	0.00
8	Prepaid Expenses (240)	0.00
9	Deposits (250)	0.00
10	Land and Land Improvements (311-322)	0.00
11	Buildings and Building Improvements (331 & 332)	0.00
12	Machinery and Equipment (341 & 342)	0.00
13	Construction Work in Progress (351)	0.00

20	Total Assets and Other Debits	261,066.73

Deferred Outflows

21	Deferred Outflows (501)	0.00
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Liabilities

22	Payable to Other Funds (601-606)	0.00
23	Due to Other Governments (611)	0.00
24	Warrants Payable (620)	0.00
25	Other Current Liabilities (621-679)	0.00
27	Other Liabilities (690-699)	0.00
29	Notes Payable - Noncurrent (720)	0.00
30	Lease Obligations Payable (730)	0.00
32	Compensated Absences Payable (760)	0.00
33	Net Pension Liability (770)	0.00

35	Total Liabilities	0.00

Deferred Inflows

36	Deferred Inflows (680)	11,880.68
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Fund Balance/Equity

37	Reserve for Inventories (951)	0.00
38	Reserve for Encumbrances (953)	0.00
39	Reserve for Endowments (954)	0.00
41	Unrestricted Net Assets (940)	0.00
45	Assets Held in Trust	0.00
48	Fund Balance for Budget	249,186.05
50	Invested in Capital Assets, Net of Related Debt (921)	0.00

52	Total Fund Balance/Equity	249,186.05

53	Total Liabilities and Fund Balance	261,066.73

Assets and Other Debits

1	Cash and Investments (101-119)	49,543.67
2	Taxes Receivable -- Real & Personal (120-149)	0.00
3	Taxes Receivable -- Protested (150-159)	0.00
4	Receivables from Other Funds (160-179)	0.00
5	Due from Other Governments (180)	0.00
6	Other Current Assets (190-210)	0.00
7	Inventories (220 & 230)	0.00
8	Prepaid Expenses (240)	0.00
9	Deposits (250)	0.00
10	Land and Land Improvements (311-322)	0.00
11	Buildings and Building Improvements (331 & 332)	0.00
12	Machinery and Equipment (341 & 342)	0.00
13	Construction Work in Progress (351)	0.00

20	Total Assets and Other Debits	49,543.67

Deferred Outflows

21	Deferred Outflows (501)	0.00
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Liabilities

22	Payable to Other Funds (601-606)	0.00
23	Due to Other Governments (611)	0.00
24	Warrants Payable (620)	0.00
25	Other Current Liabilities (621-679)	0.00
27	Other Liabilities (690-699)	0.00
29	Notes Payable - Noncurrent (720)	0.00
30	Lease Obligations Payable (730)	0.00
32	Compensated Absences Payable (760)	0.00
33	Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	0.00
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	49,543.67
48 Fund Balance for Budget	0.00
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

52 Total Fund Balance/Equity	49,543.67

53 Total Liabilities and Fund Balance	49,543.67
Assets and Other Debits	
1 Cash and Investments (101-119)	0.00
2 Taxes Receivable -- Real & Personal (120-149)	0.00
3 Taxes Receivable -- Protested (150-159)	0.00
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00
6 Other Current Assets (190-210)	0.00
7 Inventories (220 & 230)	0.00
8 Prepaid Expenses (240)	0.00
9 Deposits (250)	0.00
10 Land and Land Improvements (311-322)	0.00
11 Buildings and Building Improvements (331 & 332)	0.00
12 Machinery and Equipment (341 & 342)	0.00
13 Construction Work in Progress (351)	0.00

20 Total Assets and Other Debits	0.00
Deferred Outflows	
21 Deferred Outflows (501)	0.00
Liabilities	
22 Payable to Other Funds (601-606)	0.00
23 Due to Other Governments (611)	0.00
24 Warrants Payable (620)	0.00
25 Other Current Liabilities (621-679)	0.00
27 Other Liabilities (690-699)	0.00
29 Notes Payable - Noncurrent (720)	0.00
30 Lease Obligations Payable (730)	0.00
32 Compensated Absences Payable (760)	0.00
33 Net Pension Liability (770)	0.00

35 Total Liabilities	0.00
Deferred Inflows	
36 Deferred Inflows (680)	0.00
Fund Balance/Equity	
37 Reserve for Inventories (951)	0.00
38 Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)	0.00
41 Unrestricted Net Assets (940)	0.00
45 Assets Held in Trust	0.00
48 Fund Balance for Budget	0.00
50 Invested in Capital Assets, Net of Related Debt (921)	0.00

	0.00

	0.00
Assets and Other Debits	
1 Cash and Investments (101-119)	0.00
2 Taxes Receivable -- Real & Personal (120-149)	0.00
3 Taxes Receivable -- Protested (150-159)	0.00
4 Receivables from Other Funds (160-179)	0.00
5 Due from Other Governments (180)	0.00

6	Other Current Assets (190-210)	0.00
7	Inventories (220 & 230)	0.00
8	Prepaid Expenses (240)	0.00
9	Deposits (250)	0.00
10	Land and Land Improvements (311-322)	0.00
11	Buildings and Building Improvements (331 & 332)	0.00
12	Machinery and Equipment (341 & 342)	0.00
13	Construction Work in Progress (351)	0.00

20	Total Assets and Other Debits	0.00
Deferred Outflows		
21	Deferred Outflows (501)	0.00
Liabilities		
22	Payable to Other Funds (601-606)	0.00
23	Due to Other Governments (611)	0.00
24	Warrants Payable (620)	0.00
25	Other Current Liabilities (621-679)	0.00
27	Other Liabilities (690-699)	0.00
29	Notes Payable - Noncurrent (720)	0.00
30	Lease Obligations Payable (730)	0.00
32	Compensated Absences Payable (760)	0.00
33	Net Pension Liability (770)	0.00

35	Total Liabilities	0.00
Deferred Inflows		
36	Deferred Inflows (680)	0.00
Fund Balance/Equity		
37	Reserve for Inventories (951)	0.00
38	Reserve for Encumbrances (953)	0.00
39	Reserve for Endowments (954)	0.00
41	Unrestricted Net Assets (940)	0.00
45	Assets Held in Trust	0.00
48	Fund Balance for Budget	0.00
50	Invested in Capital Assets, Net of Related Debt (921)	0.00

		0.00

		0.00
Assets and Other Debits		
1	Cash and Investments (101-119)	-78,959.18
2	Taxes Receivable -- Real & Personal (120-149)	0.00
3	Taxes Receivable -- Protested (150-159)	0.00
4	Receivables from Other Funds (160-179)	0.00
5	Due from Other Governments (180)	0.00
6	Other Current Assets (190-210)	0.00
7	Inventories (220 & 230)	0.00
8	Prepaid Expenses (240)	0.00
9	Deposits (250)	0.00
10	Land and Land Improvements (311-322)	0.00
11	Buildings and Building Improvements (331 & 332)	0.00
12	Machinery and Equipment (341 & 342)	0.00
13	Construction Work in Progress (351)	0.00

20	Total Assets and Other Debits	-78,959.18
Deferred Outflows		
21	Deferred Outflows (501)	0.00
Liabilities		
22	Payable to Other Funds (601-606)	0.00
23	Due to Other Governments (611)	0.00
24	Warrants Payable (620)	0.00
25	Other Current Liabilities (621-679)	0.00
27	Other Liabilities (690-699)	0.00
29	Notes Payable - Noncurrent (720)	0.00
30	Lease Obligations Payable (730)	0.00
32	Compensated Absences Payable (760)	0.00
33	Net Pension Liability (770)	0.00

35	Total Liabilities	0.00

Deferred Inflows		
36	Deferred Inflows (680)	0.00
Fund Balance/Equity		
37	Reserve for Inventories (951)	0.00
38	Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)		0.00
41	Unrestricted Net Assets (940)	0.00
45	Assets Held in Trust	-78,959.18
48	Fund Balance for Budget	0.00
50	Invested in Capital Assets, Net of Related Debt (921)	0.00

52	Total Fund Balance/Equity	-78,959.18

53	Total Liabilities and Fund Balance	-78,959.18
Assets and Other Debits		
1	Cash and Investments (101-119)	3,632.47
2	Taxes Receivable -- Real & Personal (120-149)	0.00
3	Taxes Receivable -- Protested (150-159)	0.00
4	Receivables from Other Funds (160-179)	0.00
5	Due from Other Governments (180)	0.00
6	Other Current Assets (190-210)	0.00
7	Inventories (220 & 230)	0.00
8	Prepaid Expenses (240)	0.00
9	Deposits (250)	0.00
10	Land and Land Improvements (311-322)	0.00
11	Buildings and Building Improvements (331 & 332)	0.00
12	Machinery and Equipment (341 & 342)	0.00
13	Construction Work in Progress (351)	0.00

20	Total Assets and Other Debits	3,632.47
Deferred Outflows		
21	Deferred Outflows (501)	0.00
Liabilities		
22	Payable to Other Funds (601-606)	0.00
23	Due to Other Governments (611)	0.00
24	Warrants Payable (620)	0.00
25	Other Current Liabilities (621-679)	0.00
27	Other Liabilities (690-699)	0.00
29	Notes Payable - Noncurrent (720)	0.00
30	Lease Obligations Payable (730)	0.00
32	Compensated Absences Payable (760)	0.00
33	Net Pension Liability (770)	0.00

35	Total Liabilities	0.00
Deferred Inflows		
36	Deferred Inflows (680)	0.00
Fund Balance/Equity		
37	Reserve for Inventories (951)	0.00
38	Reserve for Encumbrances (953)	0.00
39 Reserve for Endowments (954)		0.00
41	Unrestricted Net Assets (940)	0.00
45	Assets Held in Trust	3,632.47
48	Fund Balance for Budget	0.00
50	Invested in Capital Assets, Net of Related Debt (921)	0.00

52	Total Fund Balance/Equity	3,632.47

53	Total Liabilities and Fund Balance	3,632.47
Assets and Other Debits		
1	Cash and Investments (101-119)	47,282.17
2	Taxes Receivable -- Real & Personal (120-149)	0.00
3	Taxes Receivable -- Protested (150-159)	0.00
4	Receivables from Other Funds (160-179)	0.00
5	Due from Other Governments (180)	0.00
6	Other Current Assets (190-210)	0.00
7	Inventories (220 & 230)	0.00
8	Prepaid Expenses (240)	0.00

9	Deposits (250)	0.00
10	Land and Land Improvements (311-322)	0.00
11	Buildings and Building Improvements (331 & 332)	0.00
12	Machinery and Equipment (341 & 342)	0.00
13	Construction Work in Progress (351)	0.00

20	Total Assets and Other Debits	47,282.17
Deferred Outflows		
21	Deferred Outflows (501)	0.00
Liabilities		
22	Payable to Other Funds (601-606)	0.00
23	Due to Other Governments (611)	0.00
24	Warrants Payable (620)	90,781.16
25	Other Current Liabilities (621-679)	-43,498.99
27	Other Liabilities (690-699)	0.00
29	Notes Payable - Noncurrent (720)	0.00
30	Lease Obligations Payable (730)	0.00
32	Compensated Absences Payable (760)	0.00
33	Net Pension Liability (770)	0.00

35	Total Liabilities	47,282.17
Deferred Inflows		
36	Deferred Inflows (680)	0.00
Fund Balance/Equity		
37	Reserve for Inventories (951)	0.00
38	Reserve for Encumbrances (953)	0.00
39	Reserve for Endowments (954)	0.00
41	Unrestricted Net Assets (940)	0.00
45	Assets Held in Trust	0.00
48	Fund Balance for Budget	0.00
50	Invested in Capital Assets, Net of Related Debt (921)	0.00

-----		0.00

53	Total Liabilities and Fund Balance	47,282.17
Assets and Other Debits		
1	Cash and Investments (101-119)	272,144.30
2	Taxes Receivable -- Real & Personal (120-149)	0.00
3	Taxes Receivable -- Protested (150-159)	0.00
4	Receivables from Other Funds (160-179)	0.00
5	Due from Other Governments (180)	0.00
6	Other Current Assets (190-210)	0.00
7	Inventories (220 & 230)	0.00
8	Prepaid Expenses (240)	0.00
9	Deposits (250)	0.00
10	Land and Land Improvements (311-322)	0.00
11	Buildings and Building Improvements (331 & 332)	0.00
12	Machinery and Equipment (341 & 342)	0.00
13	Construction Work in Progress (351)	0.00

20	Total Assets and Other Debits	272,144.30
Deferred Outflows		
21	Deferred Outflows (501)	0.00
Liabilities		
22	Payable to Other Funds (601-606)	0.00
23	Due to Other Governments (611)	0.00
24	Warrants Payable (620)	272,144.30
25	Other Current Liabilities (621-679)	0.00
27	Other Liabilities (690-699)	0.00
29	Notes Payable - Noncurrent (720)	0.00
30	Lease Obligations Payable (730)	0.00
32	Compensated Absences Payable (760)	0.00
33	Net Pension Liability (770)	0.00

35	Total Liabilities	272,144.30
Deferred Inflows		
36	Deferred Inflows (680)	0.00

Fund Balance/Equity		
37 Reserve for Inventories (951)		0.00
38 Reserve for Encumbrances (953)		0.00
39 Reserve for Endowments	(954)	0.00
41 Unrestricted Net Assets (940)		0.00
45 Assets Held in Trust		0.00
48 Fund Balance for Budget		0.00
50 Invested in Capital Assets, Net of Related Debt (921)		0.00

		0.00

53 Total Liabilities and Fund Balance		272,144.30

Assets and Other Debits		
1 Cash and Investments (101-119)		0.00
2 Taxes Receivable -- Real & Personal (120-149)		0.00
3 Taxes Receivable -- Protested (150-159)		0.00
4 Receivables from Other Funds (160-179)		0.00
5 Due from Other Governments (180)		0.00
6 Other Current Assets (190-210)		0.00
7 Inventories (220 & 230)		0.00
8 Prepaid Expenses (240)		0.00
9 Deposits (250)		0.00
10 Land and Land Improvements (311-322)		0.00
11 Buildings and Building Improvements (331 & 332)		0.00
12 Machinery and Equipment (341 & 342)		0.00
13 Construction Work in Progress (351)		0.00

20 Total Assets and Other Debits		0.00

Deferred Outflows		
21 Deferred Outflows (501)		0.00

Liabilities		
22 Payable to Other Funds (601-606)		0.00
23 Due to Other Governments (611)		0.00
24 Warrants Payable (620)		0.00
25 Other Current Liabilities (621-679)		0.00
27 Other Liabilities (690-699)		0.00
29 Notes Payable - Noncurrent (720)		0.00
30 Lease Obligations Payable (730)		0.00
32 Compensated Absences Payable (760)		0.00
33 Net Pension Liability (770)		0.00

35 Total Liabilities		0.00

Deferred Inflows		
36 Deferred Inflows (680)		0.00

Fund Balance/Equity		
37 Reserve for Inventories (951)		0.00
38 Reserve for Encumbrances (953)		0.00
39 Reserve for Endowments	(954)	0.00
41 Unrestricted Net Assets (940)		0.00
45 Assets Held in Trust		0.00
48 Fund Balance for Budget		0.00
50 Invested in Capital Assets, Net of Related Debt (921)		0.00

		0.00

		0.00



FINANCIAL UPLOADS

BSTD FY24 Budget

REVENUES		
MDT (FTA)	\$ 1,309,230.00	
BSRAD	\$ 1,175,000.00	
Fares	\$ 160,000.00	
Other (Counties, Misc.)	\$ 195,000.00	
Total Revenues		\$ 2,839,230.00
EXPENSES		
Operating		
Advertising	\$ 20,000.00	
Facilities/Bus Storage	\$ 151,000.00	
Fuel	\$ 266,000.00	
PTS	\$ 1,807,000.00	
Other	\$ 39,000.00	
Administration		
Labor (GM)	\$ 110,000.00	
Benefits	\$ 12,000.00	
Office Supplies	\$ 2,400.00	
Insurance	\$ 325,000.00	
Utilities	\$ 20,000.00	
Office Space	\$ 39,000.00	
Dues/Subscription	\$ 1,000.00	
Professional Svcs	\$ 36,000.00	
Travel & Mtgs	\$ 2,000.00	
Other	\$ 36,000.00	
Maintenance	\$ 175,000.00	
Total Expenses	\$ 3,041,400.00	\$ 3,041,400.00
Increase or (Use) of Reserves		\$ (202,170.00)

Note: Does not include capital expenses

BSTD FY24

Actual vs. Budget (for the first 6 mo. of the Fiscal Year)

	Actual	Budget	Difference	Notes
Operating				Negative balance means actual spent was less
Advertising	\$ 5,997.25	\$ 10,000.00	\$ (4,002.75)	than budgeted
Facilities/Bus Storage	\$ 99,100.00	\$ 75,500.00	\$ 23,600.00	inflation higher than expected
Fuel	\$ 116,829.36	\$ 133,000.00	\$ (16,170.64)	
PTS	\$ 876,836.40	\$ 903,500.00	\$ (26,663.60)	
Other	\$ 14,349.50	\$ 16,500.00	\$ (2,150.50)	
Administration				
Labor (GM)	\$ 53,708.02	\$ 55,000.00	\$ (1,291.98)	
Benefits	\$ 5,936.00	\$ 6,000.00	\$ (64.00)	
Office Supplies	\$ 461.51	\$ 1,200.00	\$ (738.49)	
Insurance	\$ 132,347.04	\$ 162,500.00	\$ (30,152.96)	timing of vehicles arriving
Utilities	\$ 5,129.32	\$ 10,000.00	\$ (4,870.68)	
Office Space	\$ 46,600.00	\$ 39,000.00	\$ 7,600.00	
Dues/Subscription	\$ 515.00	\$ 500.00	\$ 15.00	
Professional Svcs	\$ 18,478.50	\$ 18,000.00	\$ 478.50	
Travel & Mtgs	\$ -	\$ 1,000.00	\$ (1,000.00)	
Other	\$ 1,300.00	\$ 18,000.00	\$ (16,700.00)	
Maintenance	\$ 126,110.22	\$ 87,500.00	\$ 38,610.22	
Totals	\$ 1,503,698.12	\$ 1,537,200.00	\$ (33,501.88)	

BSTD FY23 - Year Ending
Actual vs. Budget

	Actual	Budget	Difference	Notes
REVENUES				
MDT (FTA)	\$ 1,569,489.00	\$ 1,186,757.00	\$ 382,732.00	MDT had "extra" money to allocate
BSRAD	\$ 950,000.00	\$ 950,000.00	\$ -	
Fares	\$ 175,604.00	\$ 180,000.00	\$ (4,396.00)	
Other (Counties, Misc.)	\$ 80,000.00	\$ 85,000.00	\$ (5,000.00)	
Total Revenues	\$ 2,775,093.00	\$ 2,401,757.00	\$ 373,336.00	
EXPENSES				
Operating				Negative balance means actual spent was less than budgeted
Lease/facilities	\$ 106,000.00	\$ 137,500.00	\$ (31,500.00)	
Advertising	\$ 20,689.72	\$ 24,000.00	\$ (3,310.28)	
Fuel	\$ 260,809.46	\$ 235,000.00	\$ 25,809.46	
PTS	\$ 1,554,279.08	\$ 1,507,000.00	\$ 47,279.08	
Other	\$ 96,677.07	\$ 133,000.00	\$ (36,322.93)	
Administration				
Labor (GM)	\$ 137,739.00	\$ 180,000.00	\$ (42,261.00)	
Benefits	\$ 13,559.00	\$ 12,000.00	\$ 1,559.00	
Office supplies	\$ 1,275.51	\$ 2,400.00	\$ (1,124.49)	
Insurance	\$ 247,911.36	\$ 311,000.00	\$ (63,088.64)	Due to timing of new buses arriving
Utilities	\$ 14,954.09	\$ 20,000.00	\$ (5,045.91)	
Dues/Subscription	\$ 2,072.87	\$ 600.00	\$ 1,472.87	
Travel & Mtgs	\$ -	\$ 400.00	\$ (400.00)	
Office Space	\$ 59,897.74	\$ 16,970.00	\$ 42,927.74	A higher percentage of the bus barn lease costs
Professional Svcs	\$ 7,034.85	\$ 6,000.00	\$ 1,034.85	
Other	\$ 27,992.41	\$ 12,000.00	\$ 15,992.41	
Maintenance				
	\$ 224,200.16	\$ 185,000.00	\$ 39,200.16	Two major repairs to buses
Total Expenses	\$ 2,775,092.32	\$ 2,782,870.00	\$ (7,777.68)	
Increase or (Use) of Reserves	\$ 0.68	\$ (381,113.00)	\$381,113.68	Break-Even Year

PTS = Purchased Transportation Services

Big Sky Transit District
Balance Sheet
As of February 29, 2024
Feb 29, 24

ASSETS

Current Assets

Checking/Savings

105 · First Interstate Checking 944,539.09

Total Checking/Savings 944,539.09

Other Current Assets

Grants Receivable 307,283.00

Total Other Current Assets 307,283.00

Total Current Assets 1,251,822.09

Fixed Assets

Accumulated Depreciation -983,409.64

Capital Assets 1,951,336.32

152 · Other Equipment 17,623.00

Total Fixed Assets 985,549.68

Other Assets

Lease Asset 1,058,359.02

Security Deposit 40,000.00

Total Other Assets 1,098,359.02

TOTAL ASSETS 3,335,730.79

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable* 190,677.38

Total Accounts Payable 190,677.38

Other Current Liabilities

210 · Payroll Payable

212 · Payroll Liabilities

213 · 941 Taxes Payable 2,428.42

214 · State W/H Payable 399.43

215 · SUTA Tax Payable 41.68

Total 212 · Payroll Liabilities 2,869.53

Total 210 · Payroll Payable 2,869.53

Total Other Current Liabilities 2,869.53

Total Current Liabilities 193,546.91

Long Term Liabilities

Lease payable 1,058,359.02

Total Long Term Liabilities 1,058,359.02

Total Liabilities 1,251,905.93

Equity

Investment in Capital Assets 906,902.96

298 · Retained Fund Balance 2,148,530.32

Net Income -971,608.42

Total Equity 2,083,824.86

TOTAL LIABILITIES & EQUITY 3,335,730.79



FINANCIAL UPLOADS

Current Fiscal Year Budget

Project Name as listed on Application: Recreational Asset Maintenance

Funding <i>Cash only, not including In-Kind</i>	FY24 Request <i>(7/1/23-6/30/24)</i>	FY25 Forecasted Request <i>(7/1/24-6/30/25)</i>	FY26 Forecasted Request <i>(7/1/25-6/30/26)</i>	FY24 Matching Funds % <i>Used for Scoring</i>
Resort Tax*	\$ 1,123,936	\$ 1,268,830	\$ 1,395,710	100%
Other Public Funding				0%
Private Donations				0%
Corporate Donations & Sponsorships				0%
Grants				0%
Events				0%
Dues, Fees, Sales				0%
COVID-19 Relief				0%
Other***				0%
TOTAL	\$ 1,123,936	\$ 1,268,830	\$ 1,395,710	100%

Expenses	FY24 Request**	FY24 Total Project
DIRECT		
Contract Services	\$ 168,391	
Property Acquisition	\$ -	
Marketing, Advertising, and Communications	\$ 20,000	
Materials and Supplies	\$ 165,735	
Payroll and Benefits	\$ 337,908	
Repairs and Maintenance	\$ 53,460	
Scholarships and Financial Assistance	\$ -	
Travel	\$ -	
Other****	\$ -	
Subtotal	\$ 745,494	\$ -
INDIRECT		
Contract Services	\$ 11,980	
Insurance (Liability, D&O, Vehicle, Umbrella, etc)	\$ 123,237	
Marketing, Advertising, and Communications	\$ -	
Memberships (Industry and Trade Organizations)	\$ 10,114	
Office Expenses	\$ 2,536	
Payroll and Benefits	\$ 207,287	
Rent and Mortgage	\$ -	
Repairs and Maintenance	\$ -	
Sponsorships	\$ -	
Travel & Training	\$ -	
Other****	\$ 23,288	
Subtotal	\$ 378,442	\$ -
TOTAL	\$ 1,123,936	\$ -

****List line item detail of your Resort Tax request**
Direct: Program Expenses reported in section IX on a 990

Indirect: Management & General (and potentially Fundraising) Expenses reported in section IX on a 990

***Other-Funding:

****Other-Expenses *Outline Direct v Indirect* - Other indirect expenses include HOA dues, Property Taxes, TCOA Dues and interest on cardio and strength equipment in BASE.

Current fiscal year year-to-date actual vs budget		
	Budget	Actual as of 1/31/24
Wages	\$ 542,795.17	\$ 345,225.11
Office Expenses	\$ 14,329.95	\$ 6,829.90
Professional Services	\$ 41,980.00	\$ 15,090.66
Utilities	\$ 68,510.96	\$ 51,441.27
Insurance	\$ 123,237.20	\$ 83,070.23
Repairs and Maintenance	\$ 179,395.00	\$ 91,456.33
Cleaning/General Maint	\$ 110,400.00	\$ 64,890.30
HOA Dues/Property Taxes	\$ 15,288.00	\$ 19,574.33
Interest	\$ 8,000.00	\$ 5,088.34
Marketing/Public Outreach	\$ 20,000.00	\$ 20,000.00
Total	\$ 1,123,936.28	\$ 702,666.47

Previous fiscal year actual vs budget				
		2022-23		2022-23
		Budget		Actual - YTD
Revenue:				
	BSRAD	\$20,650.00		\$ 20,650.00
	Other	\$-		\$-
	Total	\$20,650.00		\$ 20,650.00
Expenses				
	Legal	\$-		\$-
	Assessment Community Engagement	\$20,650.00		\$ 20,650.00
	Total	\$20,650.00		\$ 20,650.00
Net Income		\$-		\$-

Most current balance sheet

BSTRP's Balance Sheet is managed as part of the overall Gallatin County financials.

Big Sky Sheriff Services

Account No.	Account Description	FY2024 Budget
2300-209-420111-104	Union Add Ons	104,885
2300-209-420111-110	Salaries & Wages	615,748
2300-209-420111-120	Overtime	50,000
2300-209-420111-140	Employer Contributions	307,133
	Subtotal	1,077,767
2300-209-420111-205	Office Supplies	500
2300-209-420111-220	Operating Supplies	746
2300-209-420111-221	Training Supplies	-
2300-209-420111-224	Tools & Equipment	-
2300-209-420111-226	Uniforms	2,394
2300-209-420111-230	Repair & Maintenance	11,807
2300-209-420111-231	Oil, Gas, ETC	33,725
2300-209-420111-232	Tires	-
2300-209-420111-235	Equipment (not outlay)	1,995
2300-209-420111-312	Postage	-
2300-209-420111-320	Printing & Duplicating	-
2300-209-420111-330	Membership Dues	-
2300-209-420111-346	Cellular Phones	-
2300-209-420111-345	Telephone	18,000
2300-209-420111-350	Satelite Phone	-
2300-209-420111-351	Medical Services	-
2300-209-420111-360	Repair & Maintenance	-
2300-209-420111-361	Radio Repair & Mainten.	5,000
2300-209-420111-363	Office Machine Repair	-
2300-209-420111-370	Travel	2,100
2300-209-420111-381	Training/Schooling	4,200
2300-209-420111-397	Contracted Services	-
2300-209-420111-513	Liability Insurance	25,201
2300-209-420111-530	Rent	6,000
2300-209-420111-535	OTHER	321,859
2300-209-420111-590	Indirect Cost	38,968.56
	Operating Costs	472,498
2300-209-420111-905	Vehicle Res.	43,800
2300-209-420111-940	Veh. w/Package	73,000
2300-209-490500-630	Service Charge	-
	Capital Costs	116,800
	TOTAL	1,667,064
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Cost of dispatch has not been recorded in these costs. </div>		
REVENUE:		8 deputies
2300-342042	Madison County	555,688
2300-342041	Big Sky Resort Tax	555,688
	Gallatin County	555,688
		1,667,064

FUND	ORG	OBJ	PROJECT	ACCOUNT	ACCOUNT DESCRIPTION	TYPE	ROLLUP	SUB-ROLLUP	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
2300	23000230	400104		2300-209-42-420111-000-400104-	UNION ADD ONS	E	SO1BS		110,266	0	110,266	49,476.41	0.00	60,790	44.90
2300	23000230	400110		2300-209-42-420111-000-400110-	SALARIES & WAGES	E	SO1BS		658,083	0	658,083	276,860.65	0.00	381,222	42.10
2300	23000230	400120		2300-209-42-420111-000-400120-	OVERTIME	E	SO1BS		45,696	0	45,696	20,828.26	0.00	24,868	45.60
2300	23000230	400140		2300-209-42-420111-000-400140-	EMPLOYER CONTRIBUTIONS	E	SO1BS		304,366	0	304,366	125,868.74	0.00	178,497	41.40
2300	23000230	400141		2300-209-42-420111-000-400141-	W.C. EMPLOYER CONTRIBUTIONS	E	SO1BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400205		2300-209-42-420111-000-400205-	SUPPLIES	E	SO2BS		1,061	0	1,061	73.30	0.00	988	6.90
2300	23000230	400210		2300-209-42-420111-000-400210-	OFFICE SUPPLIES	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400215		2300-209-42-420111-000-400215-	TOOLS & EQUIPMENT	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400220		2300-209-42-420111-000-400220-	OPERATING SUPPLIES	E	SO2BS		0	0	0	1,162.21	0.00	-1,162	100.00
2300	23000230	400221		2300-209-42-420111-000-400221-	SOFTWARE	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400224		2300-209-42-420111-000-400224-	FOOD	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400226		2300-209-42-420111-000-400226-	CLOTHING & UNIFORMS	E	SO2BS		6,200	0	6,200	6,203.40	0.00	-3	100.10
2300	23000230	400227		2300-209-42-420111-000-400227-	WEAPONS	E	SO2BS		10,800	0	10,800	0.00	0.00	10,800	0.00
2300	23000230	400230		2300-209-42-420111-000-400230-	REPAIR & MAINT-PARTS&SUPPLIES	E	SO2BS		8,888	0	8,888	4,485.75	0.00	4,402	50.50
2300	23000230	400231		2300-209-42-420111-000-400231-	GAS, OIL, FUEL, GREASE	E	SO2BS		33,725	0	33,725	18,225.68	0.00	15,499	54.00
2300	23000230	400232		2300-209-42-420111-000-400232-	TIRES	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400235		2300-209-42-420111-000-400235-	EQUIPMENT	E	SO2BS		5,500	0	5,500	0.00	0.00	5,500	0.00
2300	23000230	400236		2300-209-42-420111-000-400236-	COMPUTER & ITS EQUIP	E	SO2BS		13,300	0	13,300	103.56	0.00	13,196	0.80
2300	23000230	400312		2300-209-42-420111-000-400312-	POSTAGE	E	SO2BS		0	0	0	16.20	0.00	-16	100.00
2300	23000230	400315		2300-209-42-420111-000-400315-	INTERNET SERVICES	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400320		2300-209-42-420111-000-400320-	PRINTING & DUPLICATING	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400330		2300-209-42-420111-000-400330-	PURCH SVCS-PUB,SUBS,DUES,LIC	E	SO2BS		0	0	0	465.50	0.00	-466	100.00
2300	23000230	400345		2300-209-42-420111-000-400345-	TELEPHONE	E	SO2BS		17,783	0	17,783	4,896.35	0.00	12,887	27.50
2300	23000230	400346		2300-209-42-420111-000-400346-	CELL PHONE	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400350		2300-209-42-420111-000-400350-	PROFESSIONAL SERVICES	E	SO2BS		0	0	0	759.00	0.00	-759	100.00
2300	23000230	400351		2300-209-42-420111-000-400351-	MED SERVICES	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400361		2300-209-42-420111-000-400361-	AUTO REPAIR & MAINT	E	SO2BS		4,200	0	4,200	6,418.09	0.00	-2,218	152.80
2300	23000230	400363		2300-209-42-420111-000-400363-	RADIO - REPAIRS & MAINT.	E	SO2BS		0	0	0	31.50	0.00	-32	100.00
2300	23000230	400370		2300-209-42-420111-000-400370-	TRAVEL	E	SO2BS		1,500	0	1,500	197.50	0.00	1,303	13.20
2300	23000230	400380		2300-209-42-420111-000-400380-	TRAINING	E	SO2BS		6,000	0	6,000	1,100.00	0.00	4,900	18.30
2300	23000230	400513		2300-209-42-420111-000-400513-	LIABILITY INSURANCE ALLOCATED	E	SO2BS		11,926	0	11,926	11,267.88	0.00	658	94.50
2300	23000230	400530		2300-209-42-420111-000-400530-	RENT	E	SO2BS		6,000	0	6,000	6,000.00	0.00	0	100.00
2300	23000230	400590		2300-209-42-420111-000-400590-	ADMINISTRATIVE FIXED COSTS	E	SO2BS		21,760	0	21,760	0.00	0.00	21,760	0.00
2300	23000230	400905		2300-209-42-420111-000-400905-	CAPITAL RESERVE	E	SO9BS		71,900	0	71,900	0.00	0.00	71,900	0.00
2300	23000230	400940		2300-209-42-420111-000-400940-	CAP EXP-MACHINERY & EQUIPMENT	E	SO9BS		166,376	0	166,376	84,382.89	0.00	81,993	50.70
		23000230			Total 23000230 PUBL SFTY SHERIFF P				1,505,330	0	1,505,330	618,822.87	0.00	886,507	41.10
					Total 2300 PUBLIC SAFETY FUND				1,505,330	0	1,505,330	618,822.87	0.00	886,507	41.10
					Revenue Total				0	0	0	0.00	0.00	0	0.00
					Expense Total				1,505,330	0	1,505,330	618,822.87	0.00	886,507	41.10
					Grand Total				1,505,330	0	1,505,330	618,822.87	0.00	886,507	41.10

FUND	ORG	OBJ	PROJECT	ACCOUNT	ACCOUNT DESCRIPTION	TYPE	ROLLUP	SUB-ROLLUP	ORIGINAL APPROP	TRANFRS/ADJSMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
2300	23000230	400104		2300-209-42-420111-000-400104-	UNION ADD ONS	E	SO1BS		84,297	0	84,297	75,834.71	0.00	8,462	90.00
2300	23000230	400110		2300-209-42-420111-000-400110-	SALARIES & WAGES	E	SO1BS		467,082	0	467,082	412,149.41	0.00	54,933	88.20
2300	23000230	400120		2300-209-42-420111-000-400120-	OVERTIME	E	SO1BS		45,296	0	45,296	46,359.91	0.00	-1,064	102.30 *
2300	23000230	400140		2300-209-42-420111-000-400140-	EMPLOYER CONTRIBUTIONS	E	SO1BS		225,976	0	225,976	197,069.93	0.00	28,906	87.20
2300	23000230	400141		2300-209-42-420111-000-400141-	W.C. EMPLOYER CONTRIBUTIONS	E	SO1BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400205		2300-209-42-420111-000-400205-	SUPPLIES	E	SO2BS		500	0	500	533.51	0.00	-34	106.70 *
2300	23000230	400210		2300-209-42-420111-000-400210-	OFFICE SUPPLIES	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400215		2300-209-42-420111-000-400215-	TOOLS & EQUIPMENT	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400220		2300-209-42-420111-000-400220-	OPERATING SUPPLIES	E	SO2BS		561	0	561	866.72	0.00	-306	154.50 *
2300	23000230	400221		2300-209-42-420111-000-400221-	SOFTWARE	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400224		2300-209-42-420111-000-400224-	FOOD	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400226		2300-209-42-420111-000-400226-	CLOTHING & UNIFORMS	E	SO2BS		1,800	0	1,800	2,121.60	0.00	-322	117.90 *
2300	23000230	400227		2300-209-42-420111-000-400227-	WEAPONS	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400230		2300-209-42-420111-000-400230-	REPAIR & MAINT-PARTS&SUPPLIES	E	SO2BS		8,888	0	8,888	9,630.81	0.00	-743	108.40 *
2300	23000230	400231		2300-209-42-420111-000-400231-	GAS, OIL, FUEL, GREASE	E	SO2BS		25,368	0	25,368	31,033.76	0.00	-5,666	122.30 *
2300	23000230	400232		2300-209-42-420111-000-400232-	TIRES	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400235		2300-209-42-420111-000-400235-	EQUIPMENT	E	SO2BS		1,500	0	1,500	2,075.89	0.00	-576	138.40 *
2300	23000230	400236		2300-209-42-420111-000-400236-	COMPUTER & ITS EQUIP	E	SO2BS		0	0	0	5,626.77	0.00	-5,627	100.00 *
2300	23000230	400312		2300-209-42-420111-000-400312-	POSTAGE	E	SO2BS		0	0	0	71.94	0.00	-72	100.00 *
2300	23000230	400315		2300-209-42-420111-000-400315-	INTERNET SERVICES	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400320		2300-209-42-420111-000-400320-	PRINTING & DUPLICATING	E	SO2BS		0	0	0	139.49	0.00	-139	100.00 *
2300	23000230	400330		2300-209-42-420111-000-400330-	PURCH SVCS-PUB,SUBS,DUES,LIC	E	SO2BS		0	0	0	244.00	0.00	-244	100.00 *
2300	23000230	400345		2300-209-42-420111-000-400345-	TELEPHONE	E	SO2BS		15,383	0	15,383	8,868.14	0.00	6,515	57.60
2300	23000230	400346		2300-209-42-420111-000-400346-	CELL PHONE	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400350		2300-209-42-420111-000-400350-	PROFESSIONAL SERVICES	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400351		2300-209-42-420111-000-400351-	MED SERVICES	E	SO2BS		0	0	0	0.00	0.00	0	0.00
2300	23000230	400361		2300-209-42-420111-000-400361-	AUTO REPAIR & MAINT	E	SO2BS		4,200	0	4,200	2,389.58	0.00	1,810	56.90
2300	23000230	400363		2300-209-42-420111-000-400363-	RADIO - REPAIRS & MAINT.	E	SO2BS		0	0	0	1,540.75	0.00	-1,541	100.00 *
2300	23000230	400370		2300-209-42-420111-000-400370-	TRAVEL	E	SO2BS		1,500	0	1,500	2,325.61	0.00	-826	155.00 *
2300	23000230	400380		2300-209-42-420111-000-400380-	TRAINING	E	SO2BS		3,000	0	3,000	2,636.01	0.00	364	87.90
2300	23000230	400513		2300-209-42-420111-000-400513-	LIABILITY INSURANCE ALLOCATED	E	SO2BS		11,926	0	11,926	12,971.94	0.00	-1,046	108.80 *
2300	23000230	400530		2300-209-42-420111-000-400530-	RENT	E	SO2BS		6,000	0	6,000	6,000.00	0.00	0	100.00
2300	23000230	400590		2300-209-42-420111-000-400590-	ADMINISTRATIVE FIXED COSTS	E	SO2BS		21,760	0	21,760	21,760.00	0.00	0	100.00
2300	23000230	400905		2300-209-42-420111-000-400905-	CAPITAL RESERVE	E	SO9BS		71,900	0	71,900	0.00	0.00	71,900	0.00
2300	23000230	400940		2300-209-42-420111-000-400940-	CAP EXP-MACHINERY & EQUIPMENT	E	SO9BS		67,626	0	67,626	60,136.14	0.00	7,490	88.90
		23000230			Total 23000230 PUBL SFTY SHERIFF P				1,064,563	0	1,064,563	902,386.62	0.00	162,176	84.80
					Total 2300 PUBLIC SAFETY FUND				1,064,563	0	1,064,563	902,386.62	0.00	162,176	84.80
					Revenue Total				0	0	0	0.00	0.00	0	0.00
					Expense Total				1,064,563	0	1,064,563	902,386.62	0.00	162,176	84.80
					Grand Total				1,064,563	0	1,064,563	902,386.62	0.00	162,176	84.80

2024/06/01 11/09/2023 AM	1442 01785	121798	1212	126216	GCC120023	121798	R1,045,084 AT&T MOBILITY, LL SHERIFF, xxx-8999
2024/06/01 11/09/2023 AM	1444 01785	121798	1212	126216	GCC120023	121798	R1,045,084 AT&T MOBILITY, LL SHERIFF, xxx-2172
2024/06/01 11/09/2023 AM	122.10 006040	122568	3601	127060	406-995-3669/12/23	122568	R1,045,394 3 RIVERS COMMUN ACCT #3915200 PHON
2024/06/01 11/20/2023 AM	45.51 006040	122572	3601	127063	406-995-3669/12/23	122572	0
2024/06/01 11/20/2023 GNE	334.00 121V	NODE & LD	NODE & LD	NODE & LD	NODE & LD	NODE & LD	NOVEMBER NODE/ID
2024/06/01 12/19/2023 AM	41.59 006376	124268	1446	128858	9950407331	124268	R1,045,886 VERIDON WIRELESS SHERIFF, xxx-7186
2024/06/01 12/19/2023 AM	41.59 006376	124268	1446	128858	9950407331	124268	R1,045,886 VERIDON WIRELESS SHERIFF, xxx-7178
2024/06/01 12/19/2023 AM	14.38 01785	123702	1378	128233	GCC112023	123702	R1,045,747 AT&T MOBILITY, LL SHERIFF, xxx-7124
2024/06/01 12/19/2023 AM	14.38 01785	123702	1378	128233	GCC112023	123702	R1,045,747 AT&T MOBILITY, LL SHERIFF, xxx-8999
2024/06/01 12/19/2023 GNE	334.00 121V	NODE & LD	NODE & LD	NODE & LD	NODE & LD	NODE & LD	DECEMBER NODE/ID
2024/07/01 01/02/2024 AM	122.20 006040	124832	2022	129402	406-995-3669/01/24	124832	R1,046,168 3 RIVERS COMMUN ACCT #3915200 PHON
2024/07/01 01/02/2024 AM	45.52 006040	124832	2022	129402	406-995-3669/01/24	124832	R1,046,168 3 RIVERS COMMUN ACCT #3915200 PHON
2024/07/01 01/11/2024 AM	14.38 01785	126031	1569	130640	GCC122023	126031	R1,046,375 AT&T MOBILITY, LL SHERIFF, xxx-7124
2024/07/01 01/11/2024 AM	14.38 01785	126031	1569	130640	GCC122023	126031	R1,046,375 AT&T MOBILITY, LL SHERIFF, xxx-8999
2024/07/01 01/11/2024 AM	14.38 01785	126031	1569	130640	GCC122023	126031	R1,046,375 AT&T MOBILITY, LL SHERIFF, xxx-2172
2024/07/01 01/11/2024 AM	41.59 006376	126035	1570	130644	9952879090	126035	R1,046,775 VERIDON WIRELESS SHERIFF, xxx-7186
2024/07/01 01/11/2024 AM	41.59 006376	126035	1570	130644	9952879090	126035	R1,046,775 VERIDON WIRELESS SHERIFF, xxx-7186
2024/07/01 01/11/2024 AM	122.10 006040	126866	209	131508	406-995-3669/02/24	126866	R1,046,934 3 RIVERS COMMUN ACCT #3915200 PHON
2024/07/01 01/11/2024 AM	45.52 006040	126866	209	131506	406-995-3669/02/24	126864	R1,046,934 3 RIVERS COMMUN ACCT #3915200 PHON
2024/07/01 01/11/2024 GNE	334.00 121V	NODE & LD	NODE & LD	NODE & LD	NODE & LD	NODE & LD	JANUARY NODE/ID CO
2024/06/01 02/09/2024 AM	41.60 006376	128106	1756	132781	9953308056	128106	R1,047,589 VERIDON WIRELESS SHERIFF, xxx-7186
2024/06/01 02/09/2024 AM	41.60 006376	128106	1756	132781	9953308056	128106	R1,047,589 VERIDON WIRELESS SHERIFF, xxx-7178
2024/06/01 02/15/2024 AM	14.48 01785	128541	1802	133234	GCC132024	128541	R1,047,415 AT&T MOBILITY, LL SHERIFF, xxx-7124
2024/06/01 02/15/2024 AM	14.48 01785	128541	1802	133234	GCC132024	128541	R1,047,415 AT&T MOBILITY, LL SHERIFF, xxx-8999
2024/06/01 02/15/2024 AM	14.37 01785	128541	1802	133234	GCC132024	128541	R1,047,415 AT&T MOBILITY, LL SHERIFF, xxx-2172
2024/06/01 02/29/2024 GNE	334.00 121V	NODE & LD	NODE & LD	NODE & LD	NODE & LD	NODE & LD	FEBRUARY NODE/ID C
2024/06/01 12/11/2023 AM	0.00						
2024/06/01 12/19/2023 AM	174.00 024358	123844	2022	128379	3664	123844	R1,045,780 EDEN KS CONSUL BUS #E23946681 KATS
2024/06/01 12/19/2023 AM	585.00 024328	124232	2021	128780	11-30-23	124232	R1,046,083 SMOCKNEY KR BOARDING CUDDLES :
2024/06/01 07/11/2023 AM	0.00						
2024/06/01 09/12/2023 AM	39.00 011735	112976	209	117133	300094	112976	R1,042,074 SPEED LUBE OIL CHANGE/FILTER B
2024/06/01 09/12/2023 AM	24.95 007660	117603	2021	121998	471	117603	R1,043,627 BILLION DODGE CO OIL CHG/FILTER B-B-28
2024/06/01 10/13/2023 AM	24.95 007660	118825	209	124214	99705	118825	R1,044,408 BILLION DODGE CO OIL CHG/FILTER 5-79
2024/06/01 10/23/2023 AM	100.00 002840	120424	2022	124649	1403606	120424	R1,044,636 INTERWEST TIRE F. CUSTA 1-447 CHANGE
2024/06/01 10/31/2023 AM	38.30 011735	120849	2029	125290	304511	120849	R1,044,873 SPEED LUBE OIL CHANGE/FILTER
2024/06/01 10/31/2023 AM	41.30 011735	120852	2029	125293	304668	120852	R1,044,873 SPEED LUBE OIL CHANGE/FILTER
2024/06/01 11/17/2023 AM	980.00 015282	122442	2025	124930	2025	122442	R1,045,580 WAVE ELECTRONIC DISASSEMBLE SHERIFF
2024/06/01 12/05/2023 AM	3,219.96 009605	123121	2025	127689	2155608	123121	R1,045,686 HUSSER MOTOR CO CUST RPT OIL/FUEL
2024/06/01 12/05/2023 AM	62.50 015282	123153	2021	127672	2004	123153	R1,045,727 WAVE ELECTRONIC INSTALL CAR PRINTS B-
2024/06/01 12/11/2023 AM	72.50 011735	123843	2022	128377	304761	123843	R1,045,988 SPEED LUBE OIL CHANGE/FILTER
2024/07/01 01/02/2024 AM	72.50 015282	124988	2022	129561	2002	124988	R1,046,365 WAVE ELECTRONIC REPAIR F. SUB-4V-1
2024/07/01 01/02/2024 AM	250.00 015282	124985	2022	129557	2003	124985	R1,046,365 WAVE ELECTRONIC REPAIR DAMAGED BY II
2024/06/01 02/14/2024 AM	282.20 006040	128469	2021	133189	6376	128469	R1,047,407 BILLION DODGE CO CUST/HIGHLINE OIL/F
2024/06/01 02/14/2024 AM	666.75 007660	128446	2021	133133	128446	128446	R1,047,408 BILLION DODGE CO CUST/HIGHLINE FROWN
2024/06/01 02/13/2024 AM	100.00 002840	128403	2029	133089	1400077	128403	R1,047,475 INTERWEST TIRE F. CUSTA 1-447 TIRE CHJ
2024/06/01 02/13/2024 AM	100.00 002840	128403	2029	133087	1407366	128403	R1,047,475 INTERWEST TIRE F. CUSTA 1-447 TIRE CHJ
2024/06/01 02/13/2024 AM	100.00 002840	128399	2029	133085	1406419	128399	R1,047,475 INTERWEST TIRE F. CUSTA 1-447 TIRE CHJ
2024/06/01 02/13/2024 AM	100.00 002840	128398	2029	133084	1405523	128398	R1,047,475 INTERWEST TIRE F. CUSTA 1-447 TIRE CHJ
2024/06/01 02/12/2024 AM	41.40 009605	128700	2022	133207	2160539	128700	R1,047,712 HUSSER MOTOR CO CUST/SHOE OILS CHC
2024/06/01 02/28/2024 AM	72.50 015282	128936	2029	133641	2010	128936	R1,047,917 WAVE ELECTRONIC DISASSEMBLE SHERIFF
2024/06/01 11/21/2023 AM	31.50 012178	122471	2025	120559	34482	122471	R1,045,465 INDUSTRIAL CLEAN 125 HR REPAIR B-A, A
2024/06/01 11/06/2023 AM	397.50 009505	121120	2029	125566	33511	121120	R1,045,141 FORT HARRISON B K REMALS NIGHTS CO
2024/06/01 10/24/2023 AM	700.00 003995	120532	3602	124959	737	120532	R1,044,661 MPDAN SWAT TRAINING REG.
2024/06/01 07/11/2023 GNE	400.00 018816	123667	2023	133388	12-18-23	123667	R1,047,654 HAYDON, DANIEL REIN TRAINING EMF I
2024/06/01 10/31/2023 GNE	3,756.96 017V	Q1LIAB_INI	Q1LIAB_INI				0
2024/06/01 10/31/2023 GNE	3,756.96 017V	Q1LIAB_INI	Q1LIAB_INI				Q1 LIAB ING DIST. 1ST
2024/06/01 12/11/2023 AM	6,000.00 002070	123942	2188	128428	128428	123942	R1,045,789 FIRST WEST INSUR. SHERIFF BUS SKY
2024/06/01 11/14/2023 AM	6,000.00 002070	121959	2022	126428	20331008	121959	R1,045,274 BUS SKY FIRE DEPT ANNUAL BUS SKY SHER
2024/06/01 09/25/2023 AM	375.00 005422						
2024/06/01 09/25/2023 AM	18,170.00 017816	118324	2029	122677	17315	118324	R1,044,022 SIGNS & DESIGNS B BOA AND TR-03 SECO
2024/06/01 10/13/2023 AM	-150.00 017816	118265	CREC MEM	124219	871083	118265	R1,045,932 DANA SAFETY SUPP CUSTG GALLATIN B-04
2024/06/01 02/13/2024 AM	45,870.00 012184	127071	2021	117171	PH45821	127071	R1,046,977 DANA SAFETY SUPP CUSTG GALLATIN B-01
2024/06/01 02/13/2024 AM	14,141.51 017816	128806	2024	128806	893775	128806	R1,047,620 DANA SAFETY SUPP CUSTG GALLATIN B-24
2024/06/01 02/21/2024 AM	6,008.74 009644	128800	2024	133501	432121	128800	R1,047,609 APPLIED CONCEPT CUSTF102752 MADAR



FINANCIAL UPLOADS

Fiscal Year 2024 Budget

July 2023 - June 2024

Prepared by: WGM Group



Description: The Gallatin Canyon County Water and Sewer District (GCCWSD) has been granted \$574,000 (\$74k in FY22, \$200k in FY23, \$300k in FY24) of initial external funding from the Big Sky Area Resort Tax District (BSRAD) to help GCCWSD get established. These funds will fund the District's operating expenses from July 2021 through June 2024. During this time, the District will have no customers or regular income. Canyon Sewer Project expenses will be predominately funded through secured grants and \$400,000 in BSRAD funds allocated to the project through the joint interlocal agreement with Big Sky County Water & Sewer District (BSCWSD). A portion of those funds are allocated for BSCWSD utilization as outlined in the agreement. The budget below outlines expenses for fiscal year 2024.

#	Item	FY24 Budget	FY24 Spend (03-04-24)	Description
Operating Income				
1	NONE	\$0		No customers, no services provided, no income
2	BSRAD Seed Funding for GCCWSD	\$200,000	\$73,548	FY24 Annual Operations
3	Total FY 2022 Operating Income	\$200,000		
Other Income				
4	ARPA Competitive Grant	\$1,850,000	\$567,933	Awarded, Phase 1.1 eligible (Sewer Engineering)
5	Gallatin County Minimum Allocation Grant	\$542,480	\$195,357	Awarded, Phase 1.1 eligible (Sewer Engineering)
6	Gallatin County Local Fiscal Recovery Funds	\$207,520	\$0	Awarded, Phase 1.1 eligible (Sewer Engineering)
7	Gallatin County Local Fiscal Recovery Funds	\$25,000	\$0	Awarded, Phase 1.1 eligible (Water PER Grant)
8	Interlocal Agreement	\$380,000	\$180,089	Joint BSRAD-GCCWSD-BSCWSD agreement
9	Gallatin County Minimum Allocation Grant	\$0	\$0	Awarded, Phase 1.2 (\$200,000)
10	Montana Coal Endowment Program	\$0	\$0	Awarded, Phase 1.2 (\$750,000)
11	Renewable Resource Grant & Loan Program	\$0	\$0	Pending, Phase 1.2 (\$125,000)
12	Other	\$0	\$0	Pending, Phase 1.2 (\$125,000)
13	Total FY24 Funding Based Income	\$3,005,000		
Operating Expenses				
14	District Administration	\$30,000	\$34,360	County/State filings, 'general manager' role/responsibility
15	General Outreach and Education	\$50,000		Graphics, flyers, event attendance, presentations, etc.
16	Project Funding	\$30,000	\$21,279	Grant writing, Project Finance Structure Planning, etc.
17	Engineering, Accounting and Legal Services	\$90,000		As Needed (Grant Admin, Water PER)
18	Total FY24 Operating Expenses	\$200,000	\$55,639	
Capital Improvement Expenses (grant eligible)				
19	Legal & Professional Services	\$37,500		Line items correspond to ARPA budget table and Start-up documentation. Fund use prioritization: 1) State ARPA, 2) County ARPA, 3) Local funds (BSRAD)
20	Audit Fees	\$12,500		
21	District Planning & Outreach (project specific)	\$50,000		
22	Discharge Permitting	\$100,000		
23	Final Engineering Design	\$100,000		
24	Treatment Capacity Purchase / Disposal	\$0		
25	Contingency	\$100,000		
26	Miscellaneous (studies, engineering, etc.)	\$400,000		BSRAD required studies, Water System PER
26	Total FY24 Capital Improvement Expenses	\$800,000		
Net Incomes				
27	Net Operating Income	\$0		
28	Cash Reserves	\$151,617	\$100,475	
29	Funding Reserves (Year End)	\$2,005,000		

Fiscal Year 2023 Budget

July 2022 - June 2023

Prepared by: WGM Group



Description: The Gallatin Canyon County Water and Sewer District (GCCWSD) has been granted \$574,000 (\$74k in FY22, \$200k in FY23, \$300k in FY24) of initial external funding from the Big Sky Area Resort Tax District (BSRAD) to help GCCWSD get established. These funds will fund the District's operating expenses from July 2021 through June 2024. During this time, the District will have no customers or regular income. Canyon Sewer Project expenses will be predominately funded through secured grants and \$400,000 in BSRAD funds allocated to the project through the joint interlocal agreement with Big Sky County Water & Sewer District (BSCWSD). A portion of those funds are allocated for BSCWSD utilization as outlined in the agreement. The budget below outlines expenses for Fiscal year 2023.

#	Item	FY23 Budget	Description
Operating Income			
1	NONE	\$0	No customers, no services provided, no income
2	Total FY 2022 Operating Income	\$0	
Other Income			
3	BSRAD Seed Funding for GCCWSD	\$200,000	FY23 Annual Operations
4	ARPA Competitive Grant	\$2,000,000	Awarded, Phase 1.1 eligible (Sewer Engineering)
5	Gallatin County Minimum Allocation Grant	\$542,480	Awarded, Phase 1.1 eligible (Sewer Engineering)
6	Gallatin County Local Fiscal Recovery Funds	\$207,520	Awarded, Phase 1.1 eligible (Sewer Engineering)
7	Gallatin County Local Fiscal Recovery Funds	\$25,000	Awarded, Phase 1.1 eligible (Water PER Grant)
8	Interlocal Agreement	\$100,000	Joint BSRAD-GCCWSD-BSCWSD agreement (\$400k)
9	Gallatin County Minimum Allocation Grant	\$0	Awarded, Phase 1.2 (\$200,000)
10	Montana Coal Endowment Program	\$0	Pending, Phase 1.2 (\$750,000)
11	Renewable Resource Grant & Loans Program	\$0	Pending, Phase 1.2 (\$125,000)
12	Total FY23 Funding Based Income	\$3,075,000	
Operating Expenses			
13	District Administration	\$20,000	County/State filings, 'general manager' role/responsibility
14	General Outreach and Education	\$20,000	Graphics, flyers, event attendance, presentations, etc.
15	Project Funding	\$20,000	Grant writing, Project Finance Structure Planning, etc.
16	General Accounting and Legal Services	\$10,000	As Needed
17	Total FY23 Operating Expenses	\$70,000	
Capital Improvement Expenses (grant eligible)			
18	Legal & Professional Services	\$37,500	Line items coorespond to ARPA budget table and Start-up documentation. Fund use prioritization: 1) State ARPA, 2) County ARPA, 3) Local funds (BSRAD)
19	Audit Fees	\$12,500	
20	District Planning & Outreach (project specific)	\$50,000	
21	Discharge Permitting	\$100,000	
22	Final Engineering Design	\$100,000	
23	Treatment Capacity Purchase / Disposal	\$0	
24	Contingency	\$100,000	
25	Miscellaneous (studies, engineering, etc.)	\$50,000	Connection Fee & User Rate Study, Water System PER
25	Total FY23 Capital Improvement Expenses	\$400,000	
Net Incomes			
26	Net Operating Income	(\$70,000)	
27	Cash Reserves	\$0	
28	Funding Reserves (Year End)	\$2,605,000	

CONTRACT AND INVOICE SUMMARY

Project No.	Description	Budget	03/06/24 Invoice Packet	Billed to Date	Total	Remaining
CANYON DISTRICT ADMINISTRATION						
200323.3	FY24 Grant Administration	\$42,000.00	\$5,082.60	\$19,917.70	\$25,000.30	\$16,999.70
200323.4	FY24 District Admin & Outreach	\$65,000.00	\$12,507.98	\$34,359.89	\$46,867.87	\$18,132.13
Knaub & Company	Accounting	\$5,000.00	\$132.00	\$1,416.25	\$1,548.25	\$3,451.75
	Legal Counsel (contracted T&M)	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
	Bonding Counsel	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
	Grant Audit	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
	Subtotal	\$162,000.00	\$17,722.58	\$55,693.84	\$73,416.42	\$88,583.58
CANYON SEWER ENGINEERING						
220724.1 (WO#1)	Discharge Permitting (2023)	\$230,000.00	\$18,965.73	\$191,874.23	\$210,839.96	\$19,160.04
220724.2 (WO#2)	30% Sewer Engineering	\$315,880.00	\$21,755.63	\$256,782.20	\$278,537.83	\$37,342.17
220724.3 (WO#3)	Expanded Disposal, Baseline EA	\$97,500.00	\$9,674.50	\$78,744.65	\$88,419.15	\$9,080.85
220724.4 (WO#4)	BSRAD Feasibility (remaining Items)	\$149,000.00	\$0.00	\$0.00	\$0.00	\$149,000.00
220724.5 (WO#5)	Discharge Permitting (2024)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220724.6 (WO#6)	60% Sewer Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	AE2S Connection Fee & Rate Study	\$50,000.00	\$15,000.00	\$0.00	\$15,000.00	\$35,000.00
	Subtotal	\$842,380.00	\$65,395.86	\$527,401.08	\$592,796.94	\$249,583.06
BSCWSD - HIGHWAY 64 INFRASTRUCTURE ENGINEERING						
	AE2S 30% Engineering	\$300,000.00	\$20,458.95	\$269,120.58	\$289,579.53	\$10,420.47
	AE2S Pre-60% Design Items	\$106,500.00	\$0.00	\$0.00	\$0.00	\$106,500.00
	Subtotal	\$406,500.00	\$20,458.95	\$269,120.58	\$289,579.53	\$116,920.47
CANYON WATER SYSTEM PER						
220806.1	Canyon Water System PER	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00
	Subtotal	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00