

Trout Lake School District No.400

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	4,749,334	52,500	27,380	225,015	27,431
Total Appropriation (Expenditures)	5,022,607	61,000	27,380	225,000	58,362
Other Financing Uses--Transfers Out (G.L. 536)	27,380	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-300,652	-8,500	0	15	-30,931
Beginning Total Fund Balance	1,290,000	65,013	7,000	306	63,200
Ending Total Fund Balance	989,347	56,513	7,000	321	32,269
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	660,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	660,000	XXXXX	0	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	205.10		204.00		203.87	
FTE Certificated Employees	17.116		17.016		18.000	
FTE Classified Employees	9.105		9.638		10.346	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	4,507,794		4,871,041		4,749,334	
Total Expenditures	4,285,534		5,179,737		5,022,607	
Total Beginning Fund Balance	1,085,610		1,190,235		1,290,000	
Total Ending Fund Balance	1,280,490		854,159		989,347	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	2,615,901	61.04	2,892,521	55.84	2,924,914	58.23
Federal Special Purpose Funding	20,944	0.49	0	0.00	0	0.00
Special Education Instruction	250,722	5.85	259,047	5.00	260,000	5.18
Vocational Instruction	878	0.02	0	0.00	0	0.00
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	276,510	6.45	441,432	8.52	217,944	4.34
Other Instructional Programs	8,769	0.20	313,900	6.06	306,521	6.10
Community Services	1,858	0.04	2,000	0.04	2,000	0.04
Support Services	1,109,952	25.90	1,270,837	24.53	1,311,228	26.11
Total - Program Groups	4,285,534	100.00	5,179,737	100.00	5,022,607	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	2,684,421	62.64	3,055,512	58.99	2,862,087	56.98
Teaching Support	205,451	4.79	605,090	11.68	586,495	11.68
Other Supportive Activities	786,464	18.35	825,392	15.94	976,773	19.45
Building Administration	234,526	5.47	228,428	4.41	251,248	5.00
Central Administration	348,288	8.13	465,315	8.98	346,004	6.89
Total - Activity Groups	4,285,534	100.00	5,179,737	100.00	5,022,607	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	1,706,248	39.81	1,852,235	35.76	1,908,733	38.00
Classified Salaries	639,437	14.92	688,878	13.30	664,500	13.23
Employee Benefits and Payroll Taxes	822,069	19.18	933,523	18.02	880,174	17.52
Supplies, Instructional Resources and Noncapitalized Items	242,703	5.66	306,035	5.91	314,720	6.27
Purchased Services	821,265	19.16	1,344,166	25.95	1,128,280	22.46
Travel	33,598	0.78	24,900	0.48	19,200	0.38
Capital Outlay	20,215	0.47	30,000	0.58	107,000	2.13
Total - Objects	4,285,534	100.00	5,179,737	100.00	5,022,607	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	17.20	12.00	14.00
2. Grade 1	16.00	18.00	15.00
3. Grade 2	17.00	16.00	21.00
4. Grade 3	8.00	17.00	18.00
5. Grade 4	17.50	8.00	20.00
6. Grade 5	11.00	18.00	9.00
7. Grade 6	10.90	11.00	17.00
8. Grade 7	16.56	11.00	14.00
9. Grade 8	20.60	16.00	12.00
10. Grade 9	12.64	21.00	16.00
11. Grade 10	17.80	12.00	18.00
12. Grade 11 (excluding Running Start)	22.72	18.00	12.32
13. Grade 12 (excluding Running Start)	13.49	22.00	17.55
14. SUBTOTAL	201.41	200.00	203.87
15. Running Start	3.69	4.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	205.10	204.00	203.87
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	17.12	17.02	18.000
2. General Fund FTE Classified Employees /4	9.11	9.64	10.346

1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Trout Lake School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	596,777	611,583	623,495
2000 Local Nontax Support	160,292	102,300	138,300
3000 State, General Purpose	2,910,490	2,958,890	3,081,636
4000 State, Special Purpose	527,766	679,760	408,895
5000 Federal, General Purpose	1,719	1,500	0
6000 Federal, Special Purpose	203,337	432,008	412,008
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	87,198	85,000	85,000
9000 Other Financing Sources	20,215	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,507,794	4,871,041	4,749,334
EXPENDITURES			
00 Regular Instruction	2,615,901	2,892,521	2,924,914
10 Federal Special Purpose Funding	20,944	0	0
20 Special Education Instruction	250,722	259,047	260,000
30 Vocational Education Instruction	878	0	0
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	276,510	441,432	217,944
70 Other Instructional Programs	8,769	313,900	306,521
80 Community Services	1,858	2,000	2,000
90 Support Services	1,109,952	1,270,837	1,311,228
B. TOTAL EXPENDITURES	4,285,534	5,179,737	5,022,607
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	27,380	27,380	27,380
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	194,879	-336,075	-300,652
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,085,610	1,190,235	1,290,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,085,610	1,190,235	1,290,000
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	2,324	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,278,166	854,159	989,347

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,280,490	854,159	989,347

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Trout Lake School District No.400
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	545,686	560,684	573,385
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	51,091	50,899	50,109
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	596,777	611,583	623,495
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	16,219	14,000	14,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	3,279	5,000	5,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	0	0	0
2300 Investment Earnings	46,224	15,000	36,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	1,658	1,000	1,000
2600 Fines and Damages	880	2,300	2,300
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	12,718	0	0
2900 Local Support Nontax, Unassigned	79,314	65,000	80,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	160,292	102,300	138,300

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE			
3100 Apportionment	2,825,808	2,927,078	3,058,727
3121 Special Education--General Apportionment	31,369	31,812	22,909
3300 Local Effort Assistance	0	0	0
3600 State Forests	53,312	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	2,910,490	2,958,890	3,081,636
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	37,450	0	0
4109 Transition To Kindergarten	0	0	0
4121 Special Education	219,353	227,235	144,352
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	43,220	39,320	58,251
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	7,576	20,338	17,338
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	25,723	51,390	20,831
4174 Highly Capable	6,130	6,391	6,521
4188 Childcare	0	0	0
4198 School Food Services	0	0	0
4199 Transportation--Operations	140,502	140,510	161,602
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	47,814	194,576	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	527,766	679,760	408,895

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	1,719	1,500	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,719	1,500	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	100,000	0
6109 Transition To Kindergarten	0	0	0
6111 Federal Special Purpose--SLFRF	0	0	0
6112 Federal Special Purpose--ESSER II	0	0	0
6113 Federal Special Purpose--ESSER III	39,856	0	0
6114 Federal Special Purpose ESSER III Learning Loss	17,229	0	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	0	0	0
6124 Special Education--Supplemental	0	0	0
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	0	0	0
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	97,550	94,405	94,405
6152 School Improve, Fed Other Title Grants under ESEA, Fed	28,692	17,603	17,603
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	0	0
6167 Indian Education JOM	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	0	0	0
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	200,000	300,000
6210 E-Rate	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	18,750	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	1,260	20,000	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	203,337	432,008	412,008
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	87,198	85,000	85,000
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	87,198	85,000	85,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	20,215	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	20,215	0	0

Trout Lake School District No.400
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,507,794	4,871,041	4,749,334

Trout Lake School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 Basic Education	2,615,901	2,892,521	2,924,914
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	0	0	0
00 TOTAL REGULAR INSTRUCTION	2,615,901	2,892,521	2,924,914
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0
13 Federal Special Purpose - ESSER III	19,100	0	0
14 Federal Special Purpose ESSER III Learning Loss	1,844	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	20,944	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	250,722	259,047	260,000
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	0	0	0
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	250,722	259,047	260,000
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	878	0	0
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	0	0	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	878	0	0
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Trout Lake School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	94,426	91,202	94,206
52 Other Title Grants under ESEA-Federal	29,497	37,500	17,603
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	46,063	45,348	67,743
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	80,064	214,242	17,338
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	0	0	0
65 Transitional Bilingual, State	22,938	51,390	21,054
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	3,521	1,750	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	276,510	441,432	217,944
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	3,135	5,400	6,521
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	5,635	308,500	300,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	8,769	313,900	306,521
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Trout Lake School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 Other Community Services	1,858	2,000	2,000
80 TOTAL COMMUNITY SERVICES	1,858	2,000	2,000
SUPPORT SERVICES			
97 District-wide Support	879,666	957,263	1,028,474
98 School Food Services	98,108	139,352	147,502
99 Pupil Transportation	153,190	174,222	135,252
90 TOTAL SUPPORT SERVICES	1,130,964	1,270,837	1,311,228
TOTAL PROGRAM EXPENDITURES	4,306,546	5,179,737	5,022,607

Trout Lake School District No.400
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	2,924,914	0		1,812,410	131,922	646,524	138,008	176,550	12,500	7,000
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	2,924,914	0		1,812,410	131,922	646,524	138,008	176,550	12,500	7,000
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	260,000	0		0	0	0	0	260,000	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	0	0		0	0	0	0	0	0	0

Trout Lake School District No.400
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	260,000	0		0	0	0	0	260,000	0	0
31 Voc, Basic, St	0	0		0	0	0	0	0	0	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	0	0		0	0	0	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	0	0		0	0	0	0	0	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	94,206	0		7,296	25,538	18,732	7,500	35,140	0	0
52 Other Title Grants under ESEA-Federal	17,603	0	0	0	0	0	7,603	10,000	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	67,743	0		7,296	33,146	27,301	0	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Trout Lake School District No.400
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	17,338	0		0	0	0	17,338	0	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	21,054	0		14,573	0	4,567	0	1,914	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	217,944	0	0	29,165	58,684	50,600	32,441	47,054	0	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	6,521	0		0	0	0	3,521	1,000	2,000	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	300,000	0		0	0	0	0	300,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	306,521	0		0	0	0	3,521	301,000	2,000	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Trout Lake School District No.400
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	2,000	0	0	0	0	0	2,000	0	0	0
TOTAL COMMUNITY SERVICES	2,000	0	0	0	0	0	2,000	0	0	0
97 Distwide Suppt	1,028,474	0	0	62,354	377,474	145,720	33,750	305,176	4,000	100,000
98 Schl Food Serv	147,502	0	0	0	55,501	26,801	65,000	0	200	0
99 Pupil Transp	135,252	0	0	4,804	40,919	10,529	40,000	38,500	500	0
TOTAL SUPPORT SERVICES	1,311,228	0	0	67,158	473,894	183,050	138,750	343,676	4,700	100,000
OBJECT TOTALS	5,022,607	0	0	1,908,733	664,500	880,174	314,720	1,128,280	19,200	107,000

Trout Lake School District No.400
SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
(0) Debit Transfers	14,961	XXXXX	25,000	XXXXX	0	XXXXX
(1) Credit Transfers	-14,961	XXXXX	-25,000	XXXXX	0	XXXXX
(2) Certificated Salaries	1,706,248	39.81	1,852,235	35.76	1,908,733	38.00
(3) Classified Salaries	639,437	14.92	688,878	13.30	664,500	13.23
(4) Employee Benefits and Payroll Taxes	822,069	19.18	933,523	18.02	880,174	17.52
(5) Supplies and Materials	242,703	5.66	306,035	5.91	314,720	6.27
(7) Purchased Services	821,265	19.16	1,344,166	25.95	1,128,280	22.46
(8) Travel	33,598	0.78	24,900	0.48	19,200	0.38
(9) Capital Outlay	20,215	0.47	30,000	0.58	107,000	2.13
TOTAL EXPENDITURES	4,285,534	100.00	5,179,737	100.00	5,022,607	100.00

Trout Lake School District No.400
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	2,516,500	58.72	2,843,806	54.90	2,658,603	52.93
28 Extracur	134,365	3.14	174,706	3.37	161,484	3.22
29 Pmt to SD	33,556	0.78	37,000	0.71	42,000	0.84
TOTAL TEACHING ACTIVITIES	2,684,421	62.64	3,055,512	58.99	2,862,087	56.98
TEACHING SUPPORT						
22 Lrn Resrc	42,714	1.00	43,506	0.84	54,272	1.08
24 Guid/Coun	67,636	1.58	90,649	1.75	71,972	1.43
25 Pupil M/S	40,107	0.94	319,885	6.18	329,051	6.55
26 Health	0	0.00	0	0.00	0	0.00
31 InstProDev	3,408	0.08	9,566	0.18	12,850	0.26
32 Inst Tech	15,578	0.36	43,650	0.84	38,250	0.76
33 Curriculum	36,008	0.84	66,184	1.28	78,250	1.56
34 Prof Lrng St	26,385	0.62	31,650	0.61	1,850	0.04
35 Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	205,451	4.79	605,090	11.68	586,495	11.68
OTHER SUPPORT ACTIVITIES						
42 Food	44,088	1.03	55,000	1.06	50,000	1.00
44 Operation	54,020	1.26	84,352	1.63	97,502	1.94
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	114,756	2.68	132,090	2.55	77,939	1.55
53 Maintnce	37,246	0.87	45,200	0.87	25,500	0.51
56 Insurance	6,988	0.16	12,367	0.24	25,000	0.50
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-14,961	-0.35	-25,000	-0.48	0	0.00
62 Grnd Mnt	11,783	0.27	26,000	0.50	36,500	0.73
63 Oper Bldg	211,941	4.95	213,837	4.13	340,652	6.78
64 Maintnce	102,310	2.39	57,000	1.10	55,500	1.11
65 Utilities	94,797	2.21	99,990	1.93	99,500	1.98
66 E-Rate	36,008	0.84	0	0.00	0	0.00
67 Bldg Secu	1,488	0.03	1,500	0.03	5,000	0.10
68 Insurance	48,627	1.13	65,250	1.26	70,000	1.39

Trout Lake School District No.400
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 Info Sys	26,533	0.62	32,656	0.63	30,680	0.61
73 Printing	0	0.00	150	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	3,762	0.09	5,500	0.11	53,500	1.07
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	21,012	0.49	17,500	0.34	7,500	0.15
85 Debt Expn	20,215	0.47	0	0.00	0	0.00
91 Publ Actv	1,858	0.04	2,000	0.04	2,000	0.04
TOTAL OTHER SUPPORT ACTIVITIES	786,464	18.35	825,392	15.94	976,773	19.45
UNIT ADMINISTRATION						
23 Princ Off	234,526	5.47	228,428	4.41	251,248	5.00
TOTAL UNIT ADMINISTRATION	234,526	5.47	228,428	4.41	251,248	5.00
CENTRAL ADMINISTRATION						
11 Bd of Dir	22,250	0.52	45,350	0.88	32,750	0.65
12 Supt Off	174,756	4.08	175,696	3.39	162,425	3.23
13 Busns Off	109,895	2.56	112,432	2.17	110,794	2.21
14 HR	11,171	0.26	99,752	1.93	19,023	0.38
15 Pbhc Rltn	746	0.02	4,650	0.09	4,650	0.09
21 Supv Inst	20,311	0.47	17,870	0.34	9,549	0.19
41 Supervisn	0	0.00	0	0.00	0	0.00
51 Supervisn	9,161	0.21	9,565	0.18	6,813	0.14
61 Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	348,288	8.13	465,315	8.98	346,004	6.89
TOTAL EXPENDITURES	4,285,534	100.00	5,179,737	100.00	5,022,607	100.00

Trout Lake School District No.400
SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	16.250	90.28	1.928	18.64
28 Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	16.250	90.28	1.928	18.64
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.582	5.63
24 Guidance and Counseling	0.500	2.78	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	0.287	2.77
26 Health/Related Services	0.000	0.00	0.000	0.00
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	0.500	2.78	0.869	8.40
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	1.200	11.60
52 Operations	XXXXX	XXXXX	0.669	6.47
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	0.000	0.00
63 Operation of Buildings	0.000	0.00	3.198	30.91
64 Maintenance	0.000	0.00	0.000	0.00
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	0.000	0.00
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	5.067	48.98

Trout Lake School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	1.000	5.56	0.732	7.08
TOTAL UNIT ADMINISTRATION	1.000	5.56	0.732	7.08
CENTRAL ADMINISTRATION				
12 Superintendent's Office	0.225	1.25	1.000	9.67
13 Business Office	0.000	0.00	0.750	7.25
14 Human Resources	0.000	0.00	0.000	0.00
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	0.000	0.00	0.000	0.00
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.025	0.14	0.000	0.00
61 Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	0.250	1.39	1.750	16.91
TOTAL FTE STAFF	18.000	100.00	10.346	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Trout Lake School District No.400
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 General Student Body	25,259	45,000	27,500
200 Athletics	11,894	19,000	12,500
300 Classes	141	4,000	1,000
400 Clubs	3,752	47,500	11,000
600 Private Moneys	0	500	500
A. TOTAL REVENUES	41,047	116,000	52,500
EXPENDITURES			
100 General Student Body	24,161	45,000	22,500
200 Athletics	17,564	18,500	19,500
300 Classes	67	4,000	2,000
400 Clubs	13,597	47,000	16,500
600 Private Moneys	0	500	500
B. TOTAL EXPENDITURES	55,388	115,000	61,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-14,341	1,000	-8,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	77,467	65,013	65,013
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	77,467	65,013	65,013
E. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	63,125	66,013	56,513
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Trout Lake School District No.400
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	63,125	66,013	56,513

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Trout Lake School District No.400
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	357	0	0
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	27,380	27,380	27,380
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	27,737	27,380	27,380
EXPENDITURES			
Matured Bond Expenditures	24,537	25,259	25,259
Interest on Bonds	2,843	2,121	2,121
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	27,380	27,380	27,380
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	357	0	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	6,678	7,000	7,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	6,678	7,000	7,000
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	7,035	7,000	7,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Trout Lake School District No.400
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	7,035	7,000	7,000

Trout Lake School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Taxes	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	357	0	0
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	357	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0

Trout Lake School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901 Transfers (local resources)	27,380	27,380	27,380
9000 TOTAL OTHER FINANCING SOURCES	27,380	27,380	27,380
TOTAL REVENUES AND OTHER FINANCING SOURCES	27,737	27,380	27,380

Trout Lake School District No.400
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	15	15	15
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	188,906	3,365,000	225,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	188,921	3,365,015	225,015
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	188,906	3,365,000	225,000
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	188,906	3,365,000	225,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	15	15	15
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

Trout Lake School District No.400
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	290	306	306
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	290	306	306
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	306	321	321
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	306	321	321

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Trout Lake School District No.400

3/ Line H must be equal to or greater than all restricted fund balances.

Trout Lake School District No.400
CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	15	15	15
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	15	15	15
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	188,906	3,365,000	225,000
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	188,906	3,365,000	225,000
FEDERAL, GENERAL PURPOSE			

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	188,921	3,365,015	225,015

Trout Lake School District No.400
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	3,691	200	200
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	24,657	27,231	27,231
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	2,200	0	0
9400 Insurance Recoveries	0	0	0

Trout Lake School District No.400
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	30,548	27,431	27,431
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	30,548	27,431	27,431
EXPENDITURES			
33 Transportation Equipment Purchases	2,500	0	5,000
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	39,747	20,466	50,935
92 Interest 1/ - formerly Act. 83	3,660	2,081	2,427
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	45,907	22,547	58,362
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-15,359	4,884	-30,931
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	106,125	63,200	63,200
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	106,125	63,200	63,200
I. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	90,766	68,084	32,269

Trout Lake School District No.400
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	90,766	68,084	32,269

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.