



Trustees' Financial Summary

FY2022-23

Submit ID: 0487-68141086

25 Lewis & Clark County

0487 Helena Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

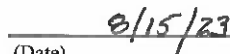
- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification


Business Manager/Clerk: Janelle Mickelson

Phone #: (406) 324-2040


(Signature)


(Date)

Chair, Board of Trustees: Siobhan Hathhorn


(Signature)


(Date)

County Superintendent Katrina Chaney

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY23 did the district employ a certified special education director?

Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
023	MAC School Share	LOCAL		
024	AWARE Flow through	STATE	None	
039	Staples Recycling	LOCAL		
042	Four Georgians Accounts	LOCAL	None	None
051	CRA Accounts	LOCAL		
052	HMS Accounts	LOCAL		
063	Front Stree Learning Center Fund	LOCAL	N/A	N/A
064	Intermountain Medicaid	STATE		
074	State OTO Indian Education for All	STATE	N/A	State
100	Elementary Field Trips	LOCAL		
112	Verizon iPhone resale	LOCAL		
114	Shodair Medicaid	STATE	N/A	N/A
115	Summer Kindergarten Camp FY20	LOCAL	N/A	N/A
119	Summer School Enrichment	LOCAL		
120	Sierra Park	LOCAL	None	None
124	MAC Student Services	LOCAL		
126	Aggregate Reim/Indirects	LOCAL		Local
127	PCard Rebate	LOCAL	N/A	N/A
145	Kessler Classroom Supplies Donations	LOCAL	N/A	N/A
170	Warren Donation	LOCAL		
182	Darcy Memorial	LOCAL	N/A	N/A
212	Nat'l Board Certification Teacher Stipend	STATE		
213	ARP - DPHHS - Reopening Schools Grant	FEDERAL		93.323
233	Title III, Part A, English Language Aquisition & Enhancement	FEDERAL	0250487312023	84.365
241	PAX Good Behavior Grant	STATE	N/A	N/A
301	Computer Training	LOCAL		
302	G E D	LOCAL		
303	Summer Pottery	LOCAL	None	None
312	Title I, ESEA Schoolwide Program	FEDERAL	02504873120222	Federal
313	Title I, ESEA Schoolwide Program	FEDERAL	0250487312023	Federal
333	Bryant Donations FY 12	LOCAL	None	None



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PRC	Title	Program Type	Project Number	CFDA#
335	FIT Kids Club Bryant	LOCAL	N/A	N/A
337	Smart Schools Recycling Mini Grant Bryant	STATE	None	None
342	Miller Donation Central	LOCAL	None	None
343	Smart Schools Recycling Mini Grant Central FY15	STATE	N/A	N/A
345	Public Lands Travel - Central	LOCAL	N/A	N/A
355	Hawthorne Donations	LOCAL	None	None
360	Broadwater Class Act	LOCAL	None	None
361	Broadwater Exxon Mobile	LOCAL	None	None
364	Broadwater School Donations	LOCAL	None	
376	Miller Donation Jefferson	LOCAL	None	None
387	Karen Cox Memorial - 4G's	LOCAL	N/A	N/A
400	Rossiter Student Activities	LOCAL	None	None
401	Rossiter Shiver Shack	LOCAL	None	None
402	Rossiter Tech Fund	LOCAL	None	None
404	Rossiter Conflict Managers	LOCAL	None	None
405	Rossiter Stem After School Program	LOCAL	N/A	N/A
408	Gifted and Talented	STATE		State
413	Smith School Donations	LOCAL	None	None
414	Title I, Part A, Improvement Grants	FEDERAL	0250487372021	84.010A
420	Donations Gifted and Talented	LOCAL		
430	Jim Darcy Donations	LOCAL	None	None
451	Kessler Donations	LOCAL	None	
454	Smart Schools Recycling Mini Grant-Kessler	STATE	None	None
460	CSPD Assistive Technology	FEDERAL	None	84.027
480	Title I, Part A, Improvement Grants	FEDERAL	0250487312020	84.010A
481	Title I, Part A, Improving Basic Programs	FEDERAL	0250487312021	84.010
482	Title I, Part A, Improving Basic Programs	FEDERAL	0250487312022	84.010
483	Title I, Part A, Improving Basic Programs	FEDERAL	0250487312023	84.010
489	Title I, Part A, Improving Basic Programs	FEDERAL	02504873119	84.010
493	Title I, ESEA Schoolwide Program	FEDERAL	0250487312023	Federal
508	Title VII, Indian Education	FEDERAL	S060A220856	84.060
512	Project Unify Special Olympics CRA	FEDERAL	None	84.380W



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PRC	Title	Program Type	Project Number	CFDA#
515	Mitchell Donations	LOCAL	N/A	N/A
521	Asthma Education	LOCAL	N/A	N/A
570	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	02504875720	84.196
571	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0250487572021	84.196
572	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0250487572022	84.196
573	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0250487572023	84.196
592	MT Health Care Foundation Planning Award	LOCAL	None	N/A
622	Title I, Part A, Improvement Grants	FEDERAL	0250488372022	84.010A
623	Title I, Part A, Improvement Grants	FEDERAL	0250487372023	84.010A
632	Broadwater Library	LOCAL	None	None
633	Bryant Library	LOCAL	None	None
634	Central Library	LOCAL	None	None
635	Hawthorne Library	LOCAL	None	None
637	Jefferson Library	LOCAL	None	None
640	Rossiter Library	LOCAL	None	None
641	Smith Library	LOCAL	None	None
642	Four Georgians Library	LOCAL	None	None
643	Jim Darcy Library	LOCAL	None	None
644	Warren Library	LOCAL	None	None
645	Kessler Library	LOCAL	None	None
651	CRA Library	LOCAL	None	None
652	HMS Library	LOCAL	None	None
661	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	0250487392021	84.371
662	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	0250487392022	84.371
663	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	0250487392023	84.371
714	Montana Solar Community Project	STATE	519029	N/A
738	ARP - Homeless Children and Youth	FEDERAL	0250487972021	84.425W
739	ARP - FCC Emergency Connectivity Program Fund	FEDERAL		84.425
756	ARP - IDEA, Part B, Special Education	FEDERAL	0250487702022	84.027X



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
757	ARP - IDEA, Special Education Preschool	FEDERAL	0250487702022	84.173X
771	Maintenance Accounts	LOCAL		
772	Jim Darcy Pipe Freeze Restoration	LOCAL	N/A	N/A
773	IDEA Part B	FEDERAL	V2504877717	84.027
776	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL	0250487922021	84.425D
777	Maintenance Sale Proceeds	LOCAL	None	None
783	ARP - Homeless Children and Youth	FEDERAL	0250487972021	84.425W
785	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	0250487932021	84.425U
786	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	0250487932021	84.425U
787	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	0250487932021	84.425U
793	IDEA Preschool	FEDERAL	2504877917	84.173A
815	CSCT Match	LOCAL	N/A	N/A
850	Work Comp MSGIA Closeout FY16	LOCAL	None	None
851	Unemployment Credit On Account	LOCAL	N/A	N/A
860	HeF Great Ideas Grants	LOCAL	None	None
861	Helena Education Foundation	LOCAL	None	None
871	Lead Remediation Grant	STATE		



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Balance Sheet

	General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
	(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE				
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	3,449,985.92	1,603,005.64		2,003,675.65
02 Taxes Receivable - Real and Personal (120-149)	288,465.43	110,368.09		
03 Taxes Receivable - Protested (150-159)	28,457.96	10,038.48		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				120,331.87
06 Other Current Assets (190-210)	52,531.30			58,853.43
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)	958.10			
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	3,820,398.71	1,723,412.21		2,182,860.95
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)	94,766.90	283,312.17		129,733.21
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES	94,766.90	283,312.17		129,733.21
DEFERRED INFLOWS				
36 Deferred Inflows (680)	316,923.39	120,406.57		31,348.29
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)	27,213.54	21,200.00		
46 Non-Materialized ANB - Excess Levy				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	3,381,494.88	1,298,493.47		2,021,779.45
52 TOTAL FUND BALANCE/EQUITY	3,408,708.42	1,319,693.47		2,021,779.45
53 TOTAL LIABILITIES AND FUND BALANCE	3,820,398.71	1,723,412.21		2,182,860.95



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	60,468.65	1,597,957.59	3,625,048.81	110,258.63
02	Taxes Receivable - Real and Personal (120-149)	48,980.09			6,024.87
03	Taxes Receivable - Protested (150-159)	4,212.35			730.73
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			399,419.45	
06	Other Current Assets (190-210)		7,141.29	4,328.08	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	113,661.09	1,605,098.88	4,028,796.34	117,014.23
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	2,109.31		25,468.91	10.00
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	2,109.31		25,468.91	10.00
DEFERRED INFLOWS					
36	Deferred Inflows (680)	53,192.44		4,377.93	6,755.60
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			245.00	
48	Fund Balance for Budget	58,359.34	1,605,098.88	3,998,704.50	110,248.63
52	TOTAL FUND BALANCE/EQUITY	58,359.34	1,605,098.88	3,998,949.50	110,248.63
53	TOTAL LIABILITIES AND FUND BALANCE	113,661.09	1,605,098.88	4,028,796.34	117,014.23



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Balance Sheet

	Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
	(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE				
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			9,945.76	
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)			1,110.00	
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)			7,525.60	
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			18,581.36	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget			18,581.36	
52 TOTAL FUND BALANCE/EQUITY			18,581.36	
53 TOTAL LIABILITIES AND FUND BALANCE			18,581.36	



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
	(28)	(29)	(45)	(50)
ASSETS, LIABILITIES, AND FUND BALANCE				
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	92,953.03	6,810.64		262,592.61
02 Taxes Receivable - Real and Personal (120-149)	13,129.27			109,999.40
03 Taxes Receivable - Protested (150-159)	1,271.20			11,804.12
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	107,353.50	6,810.64		384,396.13
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)	14,400.47			121,803.52
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	92,953.03	6,810.64		262,592.61
52 TOTAL FUND BALANCE/EQUITY	92,953.03	6,810.64		262,592.61
53 TOTAL LIABILITIES AND FUND BALANCE	107,353.50	6,810.64		384,396.13



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		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
		(60)	(61)	(70)	(71)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	443,711.31	1,694,560.87	195,683.45	
02	Taxes Receivable - Real and Personal (120-149)		38,426.07		
03	Taxes Receivable - Protested (150-159)		3,749.46		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			4,247.65	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	443,711.31	1,736,736.40	199,931.10	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	22,767.56	4,535.68		
27	Other Liabilities (690 - 699)			1,482.38	
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES	22,767.56	4,535.68	1,482.38	
DEFERRED INFLOWS					
36	Deferred Inflows (680)		42,175.53	24,253.98	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	350,785.74	489,187.89	79.59	
41	Unrestricted Net Assets (940)			174,115.15	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	70,158.01	1,200,837.30		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	420,943.75	1,690,025.19	174,194.74	
53	TOTAL LIABILITIES AND FUND BALANCE	443,711.31	1,736,736.40	199,931.10	



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	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			22,573.40	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)			53,132.80	
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS			75,706.20	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)			75,706.20	
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY			75,706.20	
53 TOTAL LIABILITIES AND FUND BALANCE			75,706.20	



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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		173,552.10	10,372,559.87	363,831.69
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			1,388.05	
07	Inventories (220 & 230)		62,453.03		
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		236,005.13	10,373,947.92	363,831.69
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		66,102.50	3,295.31	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES		66,102.50	3,295.31	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		169,902.63	10,370,652.61	363,831.69
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		169,902.63	10,370,652.61	363,831.69
53	TOTAL LIABILITIES AND FUND BALANCE		236,005.13	10,373,947.92	363,831.69



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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)		6,991,732.99	215,776.58	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		6,991,732.99	215,776.58	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)		12,908.97	6,661.47	
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES		12,908.97	6,661.47	
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)		16,591.24		
39 Reserve for Endowments (954)				
45 Assets Held in Trusts		6,962,232.78	209,115.11	
52 TOTAL FUND BALANCE/EQUITY		6,978,824.02	209,115.11	
53 TOTAL LIABILITIES AND FUND BALANCE		6,991,732.99	215,776.58	



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Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
	ASSETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,461.35	1,544,756.23		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	11,461.35	1,544,756.23		
	LIABILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	11,461.35	1,544,756.23		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	11,461.35	1,544,756.23		
	FUND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	11,461.35	1,544,756.23		



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2022 Value	2023 Value
1111	District Levy - Real Property	11,250,718.06	11,168,443.87
1112	District Levy - Personal Property	280,042.88	326,865.39
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	13,133.15	4,885.81
1114	District Levy - Personal Property/Mobile Homes	66,142.61	87,895.15
1190	Penalties and Interest on Taxes	19,864.20	17,564.97
1320	Tuition from School Districts Within State	128,872.13	168,966.42
1510	Interest Earnings	9,708.18	120,728.24
1900	Other Revenue from Local Sources	603.59	187.63
1945	Fees - Users/Resale of Supplies	18,775.85	21,995.87
3110	Direct State Aid	14,763,485.88	15,132,168.12
3111	Quality Educator	1,419,665.62	1,486,988.16
3112	At Risk Student	128,572.74	132,260.33
3113	Indian Education For All	122,920.50	125,642.16
3114	American Indian Achievement Gap	77,158.00	83,127.00
3115	State Special Education Allowable Cost Payment to Districts	1,849,986.80	1,842,226.44
3116	Data For Achievement	117,667.95	120,299.13
3120	State - Guaranteed Tax Base Aid	8,484,378.53	8,754,463.90
6100	Material Prior Period Revenue Adjustments	12.00	32,592.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		38,751,708.67	39,627,300.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	19,680,096.32	21,395,328.79
			2XX	Personal Services - Employee Benefits	78,988.03	86,749.83
			3XX	Purchased Professional and Technical Services	33,259.40	10,348.01
			4XX	Purchased Property Services	18,198.37	17,938.20
			5XX	Other Purchased Services	184,997.05	170,655.12
			6XX	Supplies and Materials	781,827.99	253,065.13
			7XX	Property and Equipment Acquisition	43,174.40	0.00
			8XX	Other Expenditures	4,196.25	678.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	1,270,321.78	1,126,888.54
			2XX	Personal Services - Employee Benefits	5,177.50	4,612.91
			5XX	Other Purchased Services	93.31	938.59
			6XX	Supplies and Materials	37,018.59	31,041.11
			8XX	Other Expenditures	269,609.63	0.00



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

Fund Code 01

PRC	Program	Function	Object	2022 Value	2023 Value
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	144,155.50	146,755.16
			2XX Personal Services - Employee Benefits	621.65	639.38
			3XX Purchased Professional and Technical Services	487.50	123.50
			5XX Other Purchased Services	2,127.97	2,372.45
			6XX Supplies and Materials	752.18	1,128.89
			8XX Other Expenditures	567.50	392.75
		222X	Educational Media Services		
			1XX Personal Services - Salaries	1,073,516.11	1,190,260.60
			2XX Personal Services - Employee Benefits	4,369.39	4,884.53
			3XX Purchased Professional and Technical Services	0.00	200.00
			5XX Other Purchased Services	225.67	217.62
			6XX Supplies and Materials	63,414.75	67,545.94
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	388,025.88	336,345.70
			2XX Personal Services - Employee Benefits	2,677.56	1,616.45
			3XX Purchased Professional and Technical Services	188,820.86	182,352.38
			4XX Purchased Property Services	69.36	0.00
			5XX Other Purchased Services	30,566.69	28,839.23
			6XX Supplies and Materials	84,916.86	34,017.61
			8XX Other Expenditures	16,979.83	19,917.24
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	3,063,833.93	3,262,024.83
			2XX Personal Services - Employee Benefits	12,624.89	13,554.36
			3XX Purchased Professional and Technical Services	2,297.98	436.67
			4XX Purchased Property Services	813.26	0.00
			5XX Other Purchased Services	57,246.93	57,889.01
			6XX Supplies and Materials	56,076.46	28,054.77
			8XX Other Expenditures	8,406.74	11,579.25
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	561,375.85	414,669.11
			2XX Personal Services - Employee Benefits	2,351.87	1,726.04
			3XX Purchased Professional and Technical Services	33,355.20	39,307.68
			4XX Purchased Property Services	30,618.94	42,007.51
			5XX Other Purchased Services	534,787.79	15,963.34
			6XX Supplies and Materials	18,853.43	6,046.93
			8XX Other Expenditures	915.09	417.63
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	2,165,180.32	2,901,747.45
			2XX Personal Services - Employee Benefits	83,165.51	105,813.97
			3XX Purchased Professional and Technical Services	104,267.67	83,472.21
			4XX Purchased Property Services	1,011,396.27	1,153,033.39



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2022 Value	2023 Value
			5XX Other Purchased Services	15,719.54	13,537.13
			6XX Supplies and Materials	323,312.74	343,385.66
			7XX Property and Equipment Acquisition	96,851.72	0.00
			8XX Other Expenditures	12,760.32	10,781.32
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	75.83
	210 Non-Federal Alternative Education				
	1XXX Instruction				
			1XX Personal Services - Salaries	157,958.72	80,328.51
			2XX Personal Services - Employee Benefits	564.45	324.18
			5XX Other Purchased Services	369.66	329.10
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	0.00	18,749.35
			2XX Personal Services - Employee Benefits	0.00	81.12
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,844,202.59	3,548,577.38
			2XX Personal Services - Employee Benefits	13,479.85	11,761.33
			3XX Purchased Professional and Technical Services	13.05	215.00
			5XX Other Purchased Services	15,482.13	14,864.43
			6XX Supplies and Materials	45,989.09	19,523.44
	21XX Support Services - Students				
			1XX Personal Services - Salaries	733,233.14	883,718.12
			2XX Personal Services - Employee Benefits	2,950.90	3,573.68
			3XX Purchased Professional and Technical Services	1,960.00	656.92
			4XX Purchased Property Services	75.00	0.00
			5XX Other Purchased Services	0.00	985.04
			6XX Supplies and Materials	23,328.32	20,354.56
			8XX Other Expenditures	2,516.00	1,790.00
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	7,437.45	487.50
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	145,679.17	152,823.63
			2XX Personal Services - Employee Benefits	618.28	651.51
			3XX Purchased Professional and Technical Services	36,880.00	0.00
			4XX Purchased Property Services	69.36	0.00
			5XX Other Purchased Services	5,114.86	2,690.06
			6XX Supplies and Materials	1,073.26	25,456.43
			8XX Other Expenditures	0.00	60.00
	360 State - Gifted & Talented Reimbursement				
	1XXX Instruction				
			1XX Personal Services - Salaries	350,449.26	342,822.40



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

Fund Code 01

PRC	Program	Function	Object	2022 Value	2023 Value
			2XX Personal Services - Employee Benefits	1,438.36	1,413.62
			3XX Purchased Professional and Technical Services	0.00	2,475.00
			5XX Other Purchased Services	3,468.70	5,779.22
			6XX Supplies and Materials	12,373.83	9,807.78
	365	Indian Education for All			
		1XXX Instruction			
			1XX Personal Services - Salaries	111,665.43	143,580.90
			2XX Personal Services - Employee Benefits	400.34	527.34
			3XX Purchased Professional and Technical Services	0.00	1,340.00
			4XX Purchased Property Services	0.00	145.00
			5XX Other Purchased Services	3,537.12	1,540.74
			6XX Supplies and Materials	2,269.81	2,537.40
			8XX Other Expenditures	850.00	0.00
	390	State Career & Technical Education Entitlement - Undistributed			
		1XXX Instruction			
			6XX Supplies and Materials	319.99	0.00
	710	School Sponsored Extracurricular Activities			
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	8,364.99	9,849.38
			2XX Personal Services - Employee Benefits	39.30	48.50
			3XX Purchased Professional and Technical Services	700.00	517.99
			4XX Purchased Property Services	8,290.71	4,586.25
			5XX Other Purchased Services	111.73	1,219.49
			6XX Supplies and Materials	8,878.56	13,457.23
			8XX Other Expenditures	0.00	275.00
	720	School Sponsored Athletics			
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	85,093.01	92,443.61
			2XX Personal Services - Employee Benefits	413.67	476.18
			5XX Other Purchased Services	1,031.52	367.92
	890	Other Community Services			
		33XX Community Services			
			1XX Personal Services - Salaries	5,978.08	6,199.90
			2XX Personal Services - Employee Benefits	24.60	25.68
			5XX Other Purchased Services	780.00	780.00
	910	Food Services			
		31XX Food Services			
			1XX Personal Services - Salaries	131,141.49	0.00
			2XX Personal Services - Employee Benefits	616.01	470.40
	999	Undistributed			
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	49,998.91	405,148.58



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2022 Value	2023 Value
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	10,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				38,432,697.03	39,467,614.55

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					3,224,999.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,627,300.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,467,614.55 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	27,213.54	Less Last Year	3,191.18	(4b)	24,022.36
					24,022.36 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,408,708.42 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	4,063,477.71	4,458,996.03
	1112 District Levy - Personal Property	100,787.68	130,483.43
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	4,754.85	1,953.80
	1114 District Levy - Personal Property/Mobile Homes	23,006.00	34,093.35
	1190 Penalties and Interest on Taxes	6,719.79	6,578.06
	1420 Transportation Fees from Other School Districts Within State	26,361.92	26,361.92
	1510 Interest Earnings	4,699.78	57,581.08
	2220 County On-Schedule Transportation Reimbursement	372,566.07	426,755.60
	3210 State - On-Schedule Transportation Reimbursement	372,566.08	405,576.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,974,939.88	5,548,379.61

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		46,637.57	47,218.50
		2XX Personal Services - Employee Benefits		207.36	214.73
		5XX Other Purchased Services		300.00	900.00
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		77,328.86	77,511.20
		2XX Personal Services - Employee Benefits		333.05	336.21
		5XX Other Purchased Services		772.58	675.00
	26XX Operation and Maintenance of Plant Services				
		5XX Other Purchased Services		14,080.58	21,549.07
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		359,052.32	351,805.09
		2XX Personal Services - Employee Benefits		2,668.23	3,023.58
		3XX Purchased Professional and Technical Services		27,193.50	2,623.75
		4XX Purchased Property Services		2,915.04	31,471.74
		5XX Other Purchased Services		1,611,755.96	2,077,689.78
		6XX Supplies and Materials		311,156.82	327,130.75
		7XX Property and Equipment Acquisition		0.00	26,045.50
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		5XX Other Purchased Services		1,353,400.09	1,573,708.69
		6XX Supplies and Materials		55,658.35	65,992.02



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2022 Value	2023 Value
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	871,000.00	750,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,734,460.31	5,357,895.61

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					1,108,009.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,548,379.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,357,895.61 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	21,200.00	Less Last Year	0.00	(4b)	21,200.00
					21,200.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,319,693.47 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

Fund Code 12

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	3,837.69	65,141.84
	1611 National School Lunch Program	3,628.93	991,431.90
	1900 Other Revenue from Local Sources	34,387.28	0.00
	3220 State - School Nutrition Match	7,489.80	0.00
	4550 Federal School Nutrition Reimbursement	5,063,647.31	2,418,644.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,112,991.01	3,475,218.18

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

Fund Code 12

PRC	Program	Function	Object	2022 Value	2023 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	143,446.90
			2XX Personal Services - Employee Benefits	0.00	218.03
			3XX Purchased Professional and Technical Services	550.00	10,015.37
			4XX Purchased Property Services	15,877.58	10,012.48
			5XX Other Purchased Services	4,018,916.14	3,074,870.38
			6XX Supplies and Materials	28,206.08	25,642.15
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	126,879.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,063,549.80	3,391,085.21

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	1,937,646.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,475,218.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,391,085.21	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,021,779.45	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	1,729,298.87	2,056,817.73
	1112 District Levy - Personal Property	42,822.20	60,187.07
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	2,029.46	902.32
	1114 District Levy - Personal Property/Mobile Homes	9,450.67	15,363.40
	1190 Penalties and Interest on Taxes	2,621.57	2,865.87
	1510 Interest Earnings	996.42	17,142.16
	3110 Direct State Aid	19,199.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,806,418.89	2,153,278.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2022 Value	2023 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,558,797.99	1,889,449.71
			2XX	Personal Services - Employee Benefits	5,935.04	8,922.35
			3XX	Purchased Professional and Technical Services	192,030.31	254,150.96
			5XX	Other Purchased Services	300.00	9,309.46
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services	7,284.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,764,347.89	2,161,832.48

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						66,913.27 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,153,278.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,161,832.48 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						58,359.34 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	3,229.70	36,707.70
	1900 Other Revenue from Local Sources	5,073.78	5,390.60
	2240 County Retirement Distribution	5,368,325.52	6,426,242.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,376,629.00	6,468,341.07

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

PRC	Program	Function	Object	2022 Value	2023 Value
	180 Summer School				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	770.17	1,243.92
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,081,500.68	3,676,617.39
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	186,567.79	194,127.81
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	20,710.39	21,363.74
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	160,510.55	175,644.27
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	64,119.58	55,523.67
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	451,463.81	600,592.23
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	124,572.19	128,394.07
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	294,831.06	391,413.42
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	49,406.28	48,048.16
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	26,185.73	17,536.67
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	427.55	2,937.59
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	729,954.15	755,691.49



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2022 Value	2023 Value
		21XX	Support Services - Students		
		2XX	Personal Services - Employee Benefits	108,889.23	128,513.02
		24XX	Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	27,234.08	26,356.42
329	State - Miscellaneous Grants				
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	4,580.02	5,559.53
360	State - Gifted & Talented Reimbursement				
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	51,904.42	54,385.84
365	Indian Education for All				
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	14,941.23	18,911.80
610	Adult Continuing Education Programs				
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	3,569.22	314.86
650	Adult Education High School Equivalency Programs				
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	12,611.85	13,324.37
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	1,511.99	1,843.66
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	14,076.47	15,736.34
890	Other Community Services				
		33XX	Community Services		
		2XX	Personal Services - Employee Benefits	5,744.42	5,932.56
910	Food Services				
		31XX	Food Services		
		2XX	Personal Services - Employee Benefits	22,384.40	24,717.27
920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services		
		2XX	Personal Services - Employee Benefits	117,336.44	127,071.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,575,803.70	6,491,801.59



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					1,628,559.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,468,341.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,491,801.59	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,605,098.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2023 Value
023	MAC School Share	
	1510 Interest Earnings	18,659.35
	3357 Medicaid - Montana Administrative Claiming Reimbursement	36,030.44
024	AWARE Flow through	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	213,655.00
039	Staples Recycling	
	1510 Interest Earnings	127.85
042	Four Georgians Accounts	
	1510 Interest Earnings	1,736.58
	1900 Other Revenue from Local Sources	3,726.97
	1920 Contributions/Donations from Private Sources	31,728.45
051	CRA Accounts	
	1510 Interest Earnings	1,070.00
	1700 Student Extracurricular Activity Receipts	26,922.53
	1920 Contributions/Donations from Private Sources	4,225.42
052	HMS Accounts	
	1510 Interest Earnings	495.25
	1700 Student Extracurricular Activity Receipts	7,884.24
	1920 Contributions/Donations from Private Sources	9,160.00
064	Intermountain Medicaid	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	549,818.45
100	Elementary Field Trips	
	1510 Interest Earnings	1,722.99
	1900 Other Revenue from Local Sources	2,288.94
112	Verizon iPhone resale	
	1510 Interest Earnings	108.93
114	Shodair Medicaid	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	346,797.00
119	Summer School Enrichment	
	1510 Interest Earnings	144.02
	1981 Summer School Fees	6,212.80
120	Sierra Park	
	1510 Interest Earnings	1,386.84
	1910 Rentals	1,580.00
	1920 Contributions/Donations from Private Sources	5,545.00
124	MAC Student Services	
	1510 Interest Earnings	14,765.02



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1900 Other Revenue from Local Sources	7.10
3355 Medicaid - Miscellaneous	211,549.82
3357 Medicaid - Montana Administrative Claiming Reimbursement	36,030.44
6100 Material Prior Period Revenue Adjustments	60,146.26
126 Aggregate Reim/Indirects	
1510 Interest Earnings	47,494.84
1900 Other Revenue from Local Sources	1,791.38
3357 Medicaid - Montana Administrative Claiming Reimbursement	36,030.45
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	350,874.41
127 PCard Rebate	
1510 Interest Earnings	731.29
1920 Contributions/Donations from Private Sources	16,546.11
145 Kessler Classroom Supplies Donations	
1510 Interest Earnings	62.17
1920 Contributions/Donations from Private Sources	5,090.00
170 Warren Donation	
1510 Interest Earnings	338.43
1920 Contributions/Donations from Private Sources	4,765.58
212 Nat'l Board Certification Teacher Stipend	
3245 Professional Stipend State E-Grant	18,500.00
213 ARP - DPHHS - Reopening Schools Grant	
7370 ARP - DPHHS - Reopening Schools Grant	189,331.19
233 Title III, Part A, English Language Acquisition & Enhancement	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	2,889.82
241 PAX Good Behavior Grant	
3290 State - Other State Grants	34,474.00
301 Computer Training	
1510 Interest Earnings	909.13
302 G E D	
1510 Interest Earnings	1,189.28
1900 Other Revenue from Local Sources	995.00
303 Summer Pottery	
1510 Interest Earnings	56.88
312 Title I, ESEA Schoolwide Program	
4940 Title I, ESEA, Schoolwide Program	1,839,753.00
333 Bryant Donations FY 12	
1510 Interest Earnings	79.35
1920 Contributions/Donations from Private Sources	10,402.86
337 Smart Schools Recycling Mini Grant Bryant	
3290 State - Other State Grants	500.00
342 Miller Donation Central	
1510 Interest Earnings	248.94
1920 Contributions/Donations from Private Sources	5,690.00
345 Public Lands Travel - Central	
1920 Contributions/Donations from Private Sources	411.19



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355 Hawthorne Donations	
1510 Interest Earnings	320.12
1920 Contributions/Donations from Private Sources	12,031.50
360 Broadwater Class Act	
1510 Interest Earnings	101.51
361 Broadwater Exxon Mobile	
1510 Interest Earnings	41.89
364 Broadwater School Donations	
1510 Interest Earnings	422.15
1920 Contributions/Donations from Private Sources	7,005.10
376 Miller Donation Jefferson	
1510 Interest Earnings	470.60
1920 Contributions/Donations from Private Sources	5,718.73
387 Karen Cox Memorial - 4G's	
1920 Contributions/Donations from Private Sources	491.92
400 Rossiter Student Activities	
1510 Interest Earnings	271.69
1920 Contributions/Donations from Private Sources	13,552.24
401 Rossiter Shiver Shack	
1920 Contributions/Donations from Private Sources	2,969.49
402 Rossiter Tech Fund	
1510 Interest Earnings	40.53
404 Rossiter Conflict Managers	
1510 Interest Earnings	84.25
408 Gifted and Talented	
3600 State - Gifted & Talented Reimbursement	39,683.00
413 Smith School Donations	
1510 Interest Earnings	360.30
1920 Contributions/Donations from Private Sources	6,907.20
414 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	21,153.00
420 Donations Gifted and Talented	
1510 Interest Earnings	408.77
1920 Contributions/Donations from Private Sources	6,045.59
430 Jim Darcy Donations	
1510 Interest Earnings	601.42
1920 Contributions/Donations from Private Sources	750.00
451 Kessler Donations	
1510 Interest Earnings	189.38
1920 Contributions/Donations from Private Sources	12,584.25
454 Smart Schools Recycling Mini Grant-Kessler	
3290 State - Other State Grants	500.00
480 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	49,243.00



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493 Title I, ESEA Schoolwide Program	
5700 Resources Transferred from Other School Districts or Cooperatives	6,402.00
508 Title VII, Indian Education	
4130 Title VI, Part A, Indian Education	4,283.08
512 Project Unify Special Olympics CRA	
6100 Material Prior Period Revenue Adjustments	-1,619.77
572 Title IX, Part A, Education for Homeless Children & Youth	
4380 Title IX, Part A, Education for Homeless Children & Youth	1,970.00
573 Title IX, Part A, Education for Homeless Children & Youth	
4380 Title IX, Part A, Education for Homeless Children & Youth	2,993.00
592 MT Health Care Foundation Planning Award	
1920 Contributions/Donations from Private Sources	35,500.00
622 Title I, Part A, Improvement Grants	
6100 Material Prior Period Revenue Adjustments	359.00
632 Broadwater Library	
1510 Interest Earnings	13.75
1900 Other Revenue from Local Sources	3,119.08
633 Bryant Library	
1510 Interest Earnings	45.40
1900 Other Revenue from Local Sources	3,428.97
634 Central Library	
1510 Interest Earnings	58.44
1900 Other Revenue from Local Sources	1,524.99
635 Hawthorne Library	
1510 Interest Earnings	21.22
1900 Other Revenue from Local Sources	2,427.68
637 Jefferson Library	
1510 Interest Earnings	66.69
1900 Other Revenue from Local Sources	4,321.08
640 Rossiter Library	
1510 Interest Earnings	173.18
1900 Other Revenue from Local Sources	4,756.84
641 Smith Library	
1510 Interest Earnings	58.19
1900 Other Revenue from Local Sources	125.44
642 Four Georgians Library	
1510 Interest Earnings	64.52
1900 Other Revenue from Local Sources	2,513.24
643 Jim Darcy Library	
1510 Interest Earnings	7.58
1900 Other Revenue from Local Sources	4,292.75
644 Warren Library	
1900 Other Revenue from Local Sources	2,941.24
645 Kessler Library	
1510 Interest Earnings	8.33



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1900 Other Revenue from Local Sources	2,790.72
1920 Contributions/Donations from Private Sources	1,000.00
651 CRA Library	
1510 Interest Earnings	201.62
1900 Other Revenue from Local Sources	2,593.49
652 HMS Library	
1900 Other Revenue from Local Sources	484.52
661 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	677,577.00
714 Montana Solar Community Project	
1510 Interest Earnings	266.63
1920 Contributions/Donations from Private Sources	5,723.54
738 ARP - Homeless Children and Youth	
7380 ARP - Homeless Children and Youth	7,883.00
739 ARP - FCC Emergency Connectivity Program Fund	
7390 ARP - FCC Emergency Connectivity Program Fund	13,923.00
756 ARP - IDEA, Part B, Special Education	
7560 ARP - IDEA, Part B, Special Education	402,837.00
757 ARP - IDEA, Special Education Preschool	
7570 ARP - IDEA, Special Education Preschool	11,798.00
771 Maintenance Accounts	
1510 Interest Earnings	468.05
772 Jim Darcy Pipe Freeze Restoration	
5200 Sale or Compensation for Loss of Assets	2,637.08
773 IDEA Part B	
4560 IDEA, Part B, Special Education	1,664,523.00
776 CRRSA - State School Emergency Relief Fund II (ESSER II)	
7750 CRRSA - State School Emergency Relief Fund	51,308.00
777 Maintenance Sale Proceeds	
1510 Interest Earnings	101.65
1900 Other Revenue from Local Sources	3,625.00
5200 Sale or Compensation for Loss of Assets	447.78
783 ARP - Homeless Children and Youth	
7380 ARP - Homeless Children and Youth	32,201.90
785 ARP - State School Emergency Relief Fund (ESSER III)	
7850 ARP - State School Emergency Relief Fund	3,101,219.74
786 ARP - State School Emergency Relief Fund (ESSER III)	
7850 ARP - State School Emergency Relief Fund	228,687.00
787 ARP - State School Emergency Relief Fund (ESSER III)	
7850 ARP - State School Emergency Relief Fund	197,604.26
793 IDEA Preschool	
4570 IDEA, Special Education Preschool	52,804.00
815 CSCT Match	
1510 Interest Earnings	10,026.27



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3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	529,690.60
850 Work Comp MSGIA Closeout FY16	
1510 Interest Earnings	2,134.75
1900 Other Revenue from Local Sources	43,042.08
851 Unemployment Credit On Account	
1510 Interest Earnings	628.73
860 HeF Great Ideas Grants	
1920 Contributions/Donations from Private Sources	29,363.53
861 Helena Education Foundation	
1900 Other Revenue from Local Sources	35,277.64
871 Lead Remediation Grant	
3290 State - Other State Grants	823.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>11,538,177.37</u>

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

Fund Code 15

PRC	Program	Function	Object	2022 Value	2023 Value
024 AWARE Flow through					
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		213,655.00
			024 Subtotal		<u>213,655.00</u>
042 Four Georgians Accounts					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		3,225.34
			6XX Supplies and Materials		14,183.83
			042 Subtotal		<u>17,409.17</u>
051 CRA Accounts					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		18,775.89
			6XX Supplies and Materials		19,625.66
			8XX Other Expenditures		1,075.00
			051 Subtotal		<u>39,476.55</u>
052 HMS Accounts					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		8,375.00
			6XX Supplies and Materials		9,209.68
		222X Educational Media Services			
			6XX Supplies and Materials		5.53



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
			24XX Support Services - School Administration		
			8XX Other Expenditures		60.00
			052 Subtotal		17,650.21
064	Intermountain Medicaid				
			1XX Regular Education Programs - Elementary/Secondary		
			21XX Support Services - Students		
			3XX Purchased Professional and Technical Services		549,818.45
			064 Subtotal		549,818.45
074	State OTO Indian Education for All				
			365 Indian Education for All		
			1XXX Instruction		
			5XX Other Purchased Services		4,170.21
			074 Subtotal		4,170.21
100	Elementary Field Trips				
			1XX Regular Education Programs - Elementary/Secondary		
			1XXX Instruction		
			5XX Other Purchased Services		46,029.52
			360 State - Gifted & Talented Reimbursement		
			1XXX Instruction		
			5XX Other Purchased Services		726.14
			100 Subtotal		46,755.66
112	Verizon iPhone resale				
			1XX Regular Education Programs - Elementary/Secondary		
			23XX Support Services - General Administration		
			6XX Supplies and Materials		684.40
			24XX Support Services - School Administration		
			6XX Supplies and Materials		43.20
			112 Subtotal		727.60
114	Shodair Medicaid				
			1XX Regular Education Programs - Elementary/Secondary		
			21XX Support Services - Students		
			3XX Purchased Professional and Technical Services		346,797.00
			114 Subtotal		346,797.00
115	Summer Kindergarten Camp FY20				
			180 Summer School		
			1XXX Instruction		
			1XX Personal Services - Salaries		825.12
			2XX Personal Services - Employee Benefits		3.94
			115 Subtotal		829.06



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

Fund Code 15

PRC	Program	Function	Object	2022 Value	2023 Value
119	Summer School Enrichment				
	180 Summer School				
		1XXX Instruction			
		1XX Personal Services - Salaries			6,211.80
		2XX Personal Services - Employee Benefits			29.81
		119 Subtotal			6,241.61
120	Sierra Park				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services				1,900.00
	6XX Supplies and Materials				434.99
	120 Subtotal				2,334.99
124	MAC Student Services				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
	5XX Other Purchased Services				50,056.82
	280 Special Education - Local and State				
	1XXX Instruction				
	1XX Personal Services - Salaries				6,061.84
	2XX Personal Services - Employee Benefits				29.09
	3XX Purchased Professional and Technical Services				62,103.64
	6XX Supplies and Materials				1,660.00
	24XX Support Services - School Administration				
	1XX Personal Services - Salaries				36,098.22
	2XX Personal Services - Employee Benefits				137.47
	3XX Purchased Professional and Technical Services				23,535.86
	5XX Other Purchased Services				2.85
	124 Subtotal				179,685.79
126	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
	1XX Personal Services - Salaries				1,500.00
	2XX Personal Services - Employee Benefits				7.20
	23XX Support Services - General Administration				
	2XX Personal Services - Employee Benefits				98.38
	3XX Purchased Professional and Technical Services				15,545.00
	24XX Support Services - School Administration				
	6XX Supplies and Materials				20.96
	25XX Support Services - Business				
	3XX Purchased Professional and Technical Services				91,545.86
	5XX Other Purchased Services				5,269.48



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
			6XX Supplies and Materials		1,292.67
			7XX Property and Equipment Acquisition		24,829.35
			8XX Other Expenditures		2,289.95
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		260.18
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			5XX Other Purchased Services		3,821.84
			126 Subtotal		146,480.87
145	Kessler Classroom Supplies Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		5,030.18
			145 Subtotal		5,030.18
170	Warren Donation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		1,735.72
			6XX Supplies and Materials		5,277.52
			170 Subtotal		7,013.24
182	Darcy Memorial				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		151.40
			182 Subtotal		151.40
212	Nat'l Board Certification Teacher Stipend				
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		18,500.00
			212 Subtotal		18,500.00
213	ARP - DPHHS - Reopening Schools Grant				
	737	ARP - DPHHS - Reopening Schools Grant			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		86,814.72
			2XX Personal Services - Employee Benefits		12,774.85
			6XX Supplies and Materials		666.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries		73,268.87
			2XX Personal Services - Employee Benefits		11,806.32
			6XX Supplies and Materials		4,000.43
			213 Subtotal		189,331.19



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

Fund Code 15

PRC	Program	Function	Object	2022 Value	2023 Value
233	Title III, Part A, English Language Aquisition & Enhancement				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX	Instruction		
			6XX Supplies and Materials		2,889.82
			233 Subtotal		2,889.82
241	PAX Good Behavior Grant				
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		24,345.88
			2XX Personal Services - Employee Benefits		116.46
			5XX Other Purchased Services		156.51
			6XX Supplies and Materials		13,321.88
			241 Subtotal		37,940.73
302	G E D				
	650	Adult Education High School Equivalency Programs			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,155.00
			302 Subtotal		1,155.00
312	Title I, ESEA Schoolwide Program				
	494	Title I, ESEA, Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,105,710.24
			2XX Personal Services - Employee Benefits		171,876.62
			5XX Other Purchased Services		131.76
			6XX Supplies and Materials		31,959.33
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		122,434.57
			2XX Personal Services - Employee Benefits		18,663.40
			3XX Purchased Professional and Technical Services		66,798.76
			4XX Purchased Property Services		2,941.90
			5XX Other Purchased Services		16,572.35
			6XX Supplies and Materials		16,117.84
			8XX Other Expenditures		231.85
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		75,950.65
			312 Subtotal		1,629,389.27
313	Title I, ESEA Schoolwide Program				
	494	Title I, ESEA, Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		81,919.67
			2XX Personal Services - Employee Benefits		11,436.14



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25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2022 Value	2023 Value
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries		60,347.25
		2XX	Personal Services - Employee Benefits		8,742.76
		3XX	Purchased Professional and Technical Services		230.35
		4XX	Purchased Property Services		95.00
		5XX	Other Purchased Services		217.97
		6XX	Supplies and Materials		13,830.15
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries		28,928.52
		2XX	Personal Services - Employee Benefits		4,615.92
			313 Subtotal		210,363.73
333	Bryant Donations FY 12				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		50.00
		5XX	Other Purchased Services		718.51
		6XX	Supplies and Materials		10,362.57
	24XX Support Services - School Administration				
		6XX	Supplies and Materials		85.00
			333 Subtotal		11,216.08
335	FIT Kids Club Bryant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		132.48
			335 Subtotal		132.48
342	Miller Donation Central				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		1,140.00
		6XX	Supplies and Materials		4,155.63
			342 Subtotal		5,295.63
343	Smart Schools Recycling Mini Grant Central FY15				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		449.99
			343 Subtotal		449.99
345	Public Lands Travel - Central				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		386.23
			345 Subtotal		386.23



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0487 Helena Elem

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

Fund Code 15

PRC	Program	Function	Object	2022 Value	2023 Value
355	Hawthorne Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			409.00
		6XX Supplies and Materials			15,184.03
		355 Subtotal			15,593.03
361	Broadwater Exxon Mobile				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,618.51
		361 Subtotal			1,618.51
364	Broadwater School Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			2,146.00
		6XX Supplies and Materials			4,317.41
		8XX Other Expenditures			400.00
		364 Subtotal			6,863.41
376	Miller Donation Jefferson				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			1,359.50
		6XX Supplies and Materials			3,533.06
		376 Subtotal			4,892.56
387	Karen Cox Memorial - 4G's				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			491.92
		387 Subtotal			491.92
400	Rossiter Student Activities				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			804.00
		6XX Supplies and Materials			10,529.86
		400 Subtotal			11,333.86
401	Rossiter Shiver Shack				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			3,002.78
		401 Subtotal			3,002.78



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
405	Rossiter Stem After School Program				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		114.21
			405 Subtotal		114.21
408	Gifted and Talented				
	360 State - Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries		29,745.03
			2XX Personal Services - Employee Benefits		114.84
			4XX Purchased Property Services		140.00
			5XX Other Purchased Services		6,226.24
			6XX Supplies and Materials		1,842.89
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		1,614.00
			408 Subtotal		39,683.00
413	Smith School Donations				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		908.94
			6XX Supplies and Materials		5,241.61
			413 Subtotal		6,150.55
414	Title I, Part A, Improvement Grants				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			6XX Supplies and Materials		2,009.50
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		240.29
			414 Subtotal		2,249.79
420	Donations Gifted and Talented				
	360 State - Gifted & Talented Reimbursement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		800.00
			5XX Other Purchased Services		1,192.87
			6XX Supplies and Materials		5,392.64
			420 Subtotal		7,385.51
430	Jim Darcy Donations				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		1,315.44
			430 Subtotal		1,315.44



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

Fund Code 15

PRC	Program	Function	Object	2022 Value	2023 Value
451	Kessler Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			12,215.11
		451 Subtotal			12,215.11
454	Smart Schools Recycling Mini Grant-Kessler				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			500.00
		454 Subtotal			500.00
480	Title I, Part A, Improvement Grants				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX Personal Services - Salaries			8,180.48
		2XX Personal Services - Employee Benefits			1,219.95
	21XX Support Services - Students				
		3XX Purchased Professional and Technical Services			19,781.75
		480 Subtotal			29,182.18
481	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	21XX Support Services - Students				
		5XX Other Purchased Services			14,212.58
		481 Subtotal			14,212.58
482	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		6XX Supplies and Materials			38.97
	21XX Support Services - Students				
		6XX Supplies and Materials			3,393.99
		482 Subtotal			3,432.96
483	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	21XX Support Services - Students				
		6XX Supplies and Materials			383.86
		483 Subtotal			383.86
489	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940 Indirect Costs			2,031.42
		489 Subtotal			2,031.42



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
493	Title I, ESEA Schoolwide Program				
	420	Title I, Part A, Improving Basic Programs			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		6,402.00
			493 Subtotal		6,402.00
508	Title VII, Indian Education				
	413	Title VI, Part A, Indian Education			
		1XXX	Instruction		
			5XX Other Purchased Services		273.01
			6XX Supplies and Materials		3,838.90
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		171.17
			508 Subtotal		4,283.08
515	Mitchell Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		36.18
			515 Subtotal		36.18
521	Asthma Education				
	470	Federal Miscellaneous Grants from other State Agencies			
		21XX	Support Services - Students		
			6XX Supplies and Materials		199.00
			521 Subtotal		199.00
570	Title IX, Part A, Education for Homeless Children & Youth				
	438	Title IX, Part A, Education for Homeless Children & Youth			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,636.73
			2XX Personal Services - Employee Benefits		6.69
			570 Subtotal		1,643.42
571	Title IX, Part A, Education for Homeless Children & Youth				
	438	Title IX, Part A, Education for Homeless Children & Youth			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		81.93
			571 Subtotal		81.93
572	Title IX, Part A, Education for Homeless Children & Youth				
	438	Title IX, Part A, Education for Homeless Children & Youth			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		244.65
			572 Subtotal		244.65



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

PRC	Program	Function	Object	2022 Value	2023 Value
573	Title IX, Part A, Education for Homeless Children & Youth				
	438	Title IX, Part A, Education for Homeless Children & Youth			
		1XXX	Instruction		
			6XX Supplies and Materials		2,869.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		124.00
			573 Subtotal		2,993.00
592	MT Health Care Foundation Planning Award				
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			6XX Supplies and Materials		160.22
			592 Subtotal		160.22
622	Title I, Part A, Improvement Grants				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			6XX Supplies and Materials		3,920.21
			622 Subtotal		3,920.21
623	Title I, Part A, Improvement Grants				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,295.00
			5XX Other Purchased Services		9,689.00
			6XX Supplies and Materials		3,779.92
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		578.08
			623 Subtotal		15,342.00
632	Broadwater Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		3,106.87
			632 Subtotal		3,106.87
633	Bryant Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		130.00
			2XX Personal Services - Employee Benefits		0.62
		222X	Educational Media Services		
			6XX Supplies and Materials		2,089.73
			633 Subtotal		2,220.35



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
634	Central Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		1,363.31
			634 Subtotal		1,363.31
635	Hawthorne Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		3,422.96
			635 Subtotal		3,422.96
637	Jefferson Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		5,980.06
			637 Subtotal		5,980.06
640	Rossiter Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		4,130.03
			640 Subtotal		4,130.03
642	Four Georgians Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		2,196.25
			642 Subtotal		2,196.25
643	Jim Darcy Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		5,011.51
			643 Subtotal		5,011.51
644	Warren Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		2,763.84
			644 Subtotal		2,763.84
645	Kessler Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		4,103.52
			645 Subtotal		4,103.52



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

Fund Code 15

PRC	Program	Function	Object	2022 Value	2023 Value
651	CRA Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		1,523.04
			651 Subtotal		1,523.04
652	HMS Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		194.51
			652 Subtotal		194.51
661	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)				
	423	Title II, Part E, Comprehensive Literacy Development (Striving Readers)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		295,805.10
			2XX Personal Services - Employee Benefits		56,166.18
			3XX Purchased Professional and Technical Services		137,775.00
			5XX Other Purchased Services		21,021.83
			6XX Supplies and Materials		10,714.58
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		28,195.87
			661 Subtotal		549,678.56
662	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)				
	423	Title II, Part E, Comprehensive Literacy Development (Striving Readers)			
		1XXX	Instruction		
			5XX Other Purchased Services		7,169.97
			6XX Supplies and Materials		14,919.81
			662 Subtotal		22,089.78
663	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)				
	423	Title II, Part E, Comprehensive Literacy Development (Striving Readers)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		77,489.27
			2XX Personal Services - Employee Benefits		206.51
			5XX Other Purchased Services		4,248.61
			6XX Supplies and Materials		20,401.40
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		2,970.00
			2XX Personal Services - Employee Benefits		492.87
			663 Subtotal		105,808.66



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
738	ARP - Homeless Children and Youth				
	738 ARP - Homeless Children and Youth				
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		892.85
			6XX Supplies and Materials		6,656.75
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		333.40
			738 Subtotal		7,883.00
739	ARP - FCC Emergency Connectivity Program Fund				
	739 ARP - FCC Emergency Connectivity Program Fund				
		1XXX	Instruction		
			5XX Other Purchased Services		13,923.00
			739 Subtotal		13,923.00
756	ARP - IDEA, Part B, Special Education				
	756 ARP - IDEA, Part B, Special Education				
		1XXX	Instruction		
			1XX Personal Services - Salaries		249,402.66
			2XX Personal Services - Employee Benefits		33,945.74
			3XX Purchased Professional and Technical Services		16,274.63
			6XX Supplies and Materials		11,154.67
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		65,922.61
			2XX Personal Services - Employee Benefits		9,277.84
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		686.50
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		16,172.35
			756 Subtotal		402,837.00
757	ARP - IDEA, Special Education Preschool				
	757 ARP - IDEA, Special Education Preschool				
		1XXX	Instruction		
			6XX Supplies and Materials		11,318.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		480.00
			757 Subtotal		11,798.00
772	Jim Darcy Pipe Freeze Restoration				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		2,637.08
			772 Subtotal		2,637.08



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

Fund Code 15

PRC	Program	Function	Object	2022 Value	2023 Value
773	IDEA Part B				
	456	IDEA, Part B, Special Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		30,542.63
			2XX Personal Services - Employee Benefits		4,296.92
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		1,354,490.24
			2XX Personal Services - Employee Benefits		205,945.21
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		69,248.00
			773 Subtotal		1,664,523.00
776	CRRSA - State School Emergency Relief Fund II (ESSER II)				
	776	CRRSA - State School Emergency Relief Fund - Supplemental			
		1XXX	Instruction		
			1XX Personal Services - Salaries		41,963.16
			2XX Personal Services - Employee Benefits		6,256.37
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		3,088.47
			776 Subtotal		51,308.00
777	Maintenance Sale Proceeds				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services		3,625.00
			5XX Other Purchased Services		78.00
			777 Subtotal		3,703.00
783	ARP - Homeless Children and Youth				
	738	ARP - Homeless Children and Youth			
		1XXX	Instruction		
			1XX Personal Services - Salaries		26,570.44
			2XX Personal Services - Employee Benefits		4,254.45
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,377.01
			783 Subtotal		32,201.90
785	ARP - State School Emergency Relief Fund (ESSER III)				
	785	ARP - State School Emergency Relief Fund - Basic			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,351,812.91
			2XX Personal Services - Employee Benefits		350,831.41
			6XX Supplies and Materials		82.23
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		227,139.91



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
			2XX Personal Services - Employee Benefits		33,317.16
		222X Educational Media Services			
			1XX Personal Services - Salaries		6,263.08
			2XX Personal Services - Employee Benefits		940.84
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		150.03
			2XX Personal Services - Employee Benefits		26.52
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		130,655.65
			785 Subtotal		3,101,219.74
786	ARP - State School Emergency Relief Fund (ESSER III)				
	786 ARP - State School Emergency Relief Fund - Supplemental				
		1XXX Instruction			
			1XX Personal Services - Salaries		188,337.37
			2XX Personal Services - Employee Benefits		28,222.34
		222X Educational Media Services			
			1XX Personal Services - Salaries		2,094.12
			2XX Personal Services - Employee Benefits		314.70
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		50.01
			2XX Personal Services - Employee Benefits		8.87
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		9,659.59
			786 Subtotal		228,687.00
787	ARP - State School Emergency Relief Fund (ESSER III)				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
		1XXX Instruction			
			1XX Personal Services - Salaries		108,642.30
			2XX Personal Services - Employee Benefits		16,209.54
			5XX Other Purchased Services		46,009.23
		21XX Support Services - Students			
			1XX Personal Services - Salaries		5,712.63
			2XX Personal Services - Employee Benefits		850.59
		27XX Student Transportation Services			
			5XX Other Purchased Services		11,941.63
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		8,238.34
			787 Subtotal		197,604.26



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

Fund Code 15

PRC	Program	Function	Object	2022 Value	2023 Value
793	IDEA Preschool				
	457	IDEA, Special Education Preschool			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		44,571.98
		2XX	Personal Services - Employee Benefits		6,036.02
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		2,196.00
			793 Subtotal		52,804.00
815	CSCT Match				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries		211,019.21
		2XX	Personal Services - Employee Benefits		867.57
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries		219,769.67
		2XX	Personal Services - Employee Benefits		923.08
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries		12,036.78
		2XX	Personal Services - Employee Benefits		45.82
			815 Subtotal		444,662.13
860	HeF Great Ideas Grants				
	890	Other Community Services			
		33XX	Community Services		
		3XX	Purchased Professional and Technical Services		990.00
		5XX	Other Purchased Services		5,004.27
		6XX	Supplies and Materials		24,007.65
			860 Subtotal		30,001.92
861	Helena Education Foundation				
	890	Other Community Services			
		33XX	Community Services		
		1XX	Personal Services - Salaries		35,132.22
		2XX	Personal Services - Employee Benefits		145.44
			861 Subtotal		35,277.66
871	Lead Remediation Grant				
	329	State - Miscellaneous Grants			
		26XX	Operation and Maintenance of Plant Services		
		6XX	Supplies and Materials		842.37
			871 Subtotal		842.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					10,884,741.82



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					3,351,673.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,538,177.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,884,741.82 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	245.00	Less Last Year	6,404.15	(4b)	-6,159.15
					-6,159.15 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,998,949.50 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
023 MAC School Share	54,689.79	0.00	54,689.79
024 AWARE Flow through	213,655.00	213,655.00	0.00
039 Staples Recycling	127.85	0.00	127.85
042 Four Georgians Accounts	37,192.00	17,409.17	19,782.83
051 CRA Accounts	32,217.95	39,476.55	-7,258.60
052 HMS Accounts	17,539.49	17,650.21	-110.72
064 Intermountain Medicaid	549,818.45	549,818.45	0.00
074 State OTO Indian Education for All	0.00	4,170.21	-4,170.21
100 Elementary Field Trips	4,011.93	46,755.66	-42,743.73
112 Verizon iPhone resale	108.93	727.60	-618.67
114 Shodair Medicaid	346,797.00	346,797.00	0.00
115 Summer Kindergarten Camp FY20	0.00	829.06	-829.06
119 Summer School Enrichment	6,356.82	6,241.61	115.21
120 Sierra Park	8,511.84	2,334.99	6,176.85
124 MAC Student Services	322,498.64	179,685.79	142,812.85
126 Aggregate Reim/Indirects	436,191.08	146,480.87	289,710.21
127 PCard Rebate	17,277.40	0.00	17,277.40
145 Kessler Classroom Supplies Donations	5,152.17	5,030.18	121.99
170 Warren Donation	5,104.01	7,013.24	-1,909.23
182 Darcy Memorial	0.00	151.40	-151.40
212 Nat'l Board Certification Teacher Stipend	18,500.00	18,500.00	0.00
213 ARP - DPHHS - Reopening Schools Grant	189,331.19	189,331.19	0.00
233 Title III, Part A, English Language Aquisition & Enhancement	2,889.82	2,889.82	0.00
241 PAX Good Behavior Grant	34,474.00	37,940.73	-3,466.73
301 Computer Training	909.13	0.00	909.13
302 G E D	2,184.28	1,155.00	1,029.28
303 Summer Pottery	56.88	0.00	56.88
312 Title I, ESEA Schoolwide Program	1,839,753.00	1,629,389.27	210,363.73



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
313 Title I, ESEA Schoolwide Program	0.00	210,363.73	-210,363.73
333 Bryant Donations FY 12	10,482.21	11,216.08	-733.87
335 FIT Kids Club Bryant	0.00	132.48	-132.48
337 Smart Schools Recycling Mini Grant Bryant	500.00	0.00	500.00
342 Miller Donation Central	5,938.94	5,295.63	643.31
343 Smart Schools Recycling Mini Grant Central FY15	0.00	449.99	-449.99
345 Public Lands Travel - Central	411.19	386.23	24.96
355 Hawthorne Donations	12,351.62	15,593.03	-3,241.41
360 Broadwater Class Act	101.51	0.00	101.51
361 Broadwater Exxon Mobile	41.89	1,618.51	-1,576.62
364 Broadwater School Donations	7,427.25	6,863.41	563.84
376 Miller Donation Jefferson	6,189.33	4,892.56	1,296.77
387 Karen Cox Memorial - 4G's	491.92	491.92	0.00
400 Rossiter Student Activities	13,823.93	11,333.86	2,490.07
401 Rossiter Shiver Shack	2,969.49	3,002.78	-33.29
402 Rossiter Tech Fund	40.53	0.00	40.53
404 Rossiter Conflict Managers	84.25	0.00	84.25
405 Rossiter Stem After School Program	0.00	114.21	-114.21
408 Gifted and Talented	39,683.00	39,683.00	0.00
413 Smith School Donations	7,267.50	6,150.55	1,116.95
414 Title I, Part A, Improvement Grants	21,153.00	2,249.79	18,903.21
420 Donations Gifted and Talented	6,454.36	7,385.51	-931.15
430 Jim Darcy Donations	1,351.42	1,315.44	35.98
451 Kessler Donations	12,773.63	12,215.11	558.52
454 Smart Schools Recycling Mini Grant-Kessler	500.00	500.00	0.00
480 Title I, Part A, Improvement Grants	49,243.00	29,182.18	20,060.82
481 Title I, Part A, Improving Basic Programs	0.00	14,212.58	-14,212.58
482 Title I, Part A, Improving Basic Programs	0.00	3,432.96	-3,432.96
483 Title I, Part A, Improving Basic Programs	0.00	383.86	-383.86
489 Title I, Part A, Improving Basic Programs	0.00	2,031.42	-2,031.42
493 Title I, ESEA Schoolwide Program	6,402.00	6,402.00	0.00
508 Title VII, Indian Education	4,283.08	4,283.08	0.00
512 Project Unify Special Olympics CRA	-1,619.77	0.00	-1,619.77
515 Mitchell Donations	0.00	36.18	-36.18
521 Asthma Education	0.00	199.00	-199.00
570 Title IX, Part A, Education for Homeless Children & Youth	0.00	1,643.42	-1,643.42
571 Title IX, Part A, Education for Homeless Children & Youth	0.00	81.93	-81.93
572 Title IX, Part A, Education for Homeless Children & Youth	1,970.00	244.65	1,725.35
573 Title IX, Part A, Education for Homeless Children & Youth	2,993.00	2,993.00	0.00
592 MT Health Care Foundation Planning Award	35,500.00	160.22	35,339.78
622 Title I, Part A, Improvement Grants	359.00	3,920.21	-3,561.21
623 Title I, Part A, Improvement Grants	0.00	15,342.00	-15,342.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
632 Broadwater Library	3,132.83	3,106.87	25.96
633 Bryant Library	3,474.37	2,220.35	1,254.02
634 Central Library	1,583.43	1,363.31	220.12
635 Hawthorne Library	2,448.90	3,422.96	-974.06
637 Jefferson Library	4,387.77	5,980.06	-1,592.29
640 Rossiter Library	4,930.02	4,130.03	799.99
641 Smith Library	183.63	0.00	183.63
642 Four Georgians Library	2,577.76	2,196.25	381.51
643 Jim Darcy Library	4,300.33	5,011.51	-711.18
644 Warren Library	2,941.24	2,763.84	177.40
645 Kessler Library	3,799.05	4,103.52	-304.47
651 CRA Library	2,795.11	1,523.04	1,272.07
652 HMS Library	484.52	194.51	290.01
661 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	677,577.00	549,678.56	127,898.44
662 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	0.00	22,089.78	-22,089.78
663 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	0.00	105,808.66	-105,808.66
714 Montana Solar Community Project	5,990.17	0.00	5,990.17
738 ARP - Homeless Children and Youth	7,883.00	7,883.00	0.00
739 ARP - FCC Emergency Connectivity Program Fund	13,923.00	13,923.00	0.00
756 ARP - IDEA, Part B, Special Education	402,837.00	402,837.00	0.00
757 ARP - IDEA, Special Education Preschool	11,798.00	11,798.00	0.00
771 Maintenance Accounts	468.05	0.00	468.05
772 Jim Darcy Pipe Freeze Restoration	2,637.08	2,637.08	0.00
773 IDEA Part B	1,664,523.00	1,664,523.00	0.00
776 CRRSA - State School Emergency Relief Fund II (ESSER II)	51,308.00	51,308.00	0.00
777 Maintenance Sale Proceeds	4,174.43	3,703.00	471.43
783 ARP - Homeless Children and Youth	32,201.90	32,201.90	0.00
785 ARP - State School Emergency Relief Fund (ESSER III)	3,101,219.74	3,101,219.74	0.00
786 ARP - State School Emergency Relief Fund (ESSER III)	228,687.00	228,687.00	0.00
787 ARP - State School Emergency Relief Fund (ESSER III)	197,604.26	197,604.26	0.00
793 IDEA Preschool	52,804.00	52,804.00	0.00
815 CSCT Match	539,716.87	444,662.13	95,054.74
850 Work Comp MSGIA Closeout FY16	45,176.83	0.00	45,176.83
851 Unemployment Credit On Account	628.73	0.00	628.73
860 HeF Great Ideas Grants	29,363.53	30,001.92	-638.39
861 Helena Education Foundation	35,277.64	35,277.66	-0.02
871 Lead Remediation Grant	823.25	842.37	-19.12
Total	11,538,177.37	10,884,741.82	653,435.55



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	346,826.74	219,562.05
	1112 District Levy - Personal Property	8,502.73	6,398.49
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	406.98	95.12
	1114 District Levy - Personal Property/Mobile Homes	1,813.15	1,963.97
	1190 Penalties and Interest on Taxes	528.24	443.98
	1340 Fees for Adult Education	0.00	161.98
	1510 Interest Earnings	684.84	5,509.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		358,762.68	234,134.70

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

PRC	Program	Function	Object	2022 Value	2023 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	63,360.15	41,168.14
			2XX Personal Services - Employee Benefits	253.22	168.23
			3XX Purchased Professional and Technical Services	14,035.61	6,500.00
			5XX Other Purchased Services	29.88	0.00
			6XX Supplies and Materials	8,219.49	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	2,721.65	0.00
			2XX Personal Services - Employee Benefits	11.83	0.00
	650 Adult Education High School Equivalency Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	85,583.09	93,372.93
			2XX Personal Services - Employee Benefits	352.29	384.43
			4XX Purchased Property Services	392.10	493.80
			5XX Other Purchased Services	14,108.50	15,110.06
			6XX Supplies and Materials	9,163.53	16,052.89
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	150,000.00	105,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				348,231.34	278,250.48



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					154,364.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					234,134.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					278,250.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					110,248.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	0.49	60.79
	1910 Rentals	28,906.38	34,807.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,906.87	34,868.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		3XX Purchased Professional and Technical Services		126.00	180.00
	25XX Support Services - Business				
		5XX Other Purchased Services		9,737.82	6,873.74
		6XX Supplies and Materials		6,515.67	7,167.23
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		10,658.85	10,734.90
		2XX Personal Services - Employee Benefits		185.36	211.75
		4XX Purchased Property Services		0.00	48.93
		6XX Supplies and Materials		0.00	77.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				27,223.70	25,294.51

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	9,007.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,868.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,294.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,581.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

Fund Code 28

PRC	Revenue	2022 Value	2023 Value
1111	District Levy - Real Property	504,309.85	503,716.25
1112	District Levy - Personal Property	12,545.71	14,741.65
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	588.76	220.38
1114	District Levy - Personal Property/Mobile Homes	2,954.52	3,957.78
1130	Tax Title and Property Sales	889.24	0.00
1190	Penalties and Interest on Taxes	0.00	790.64
1510	Interest Earnings	291.70	1,193.79
1900	Other Revenue from Local Sources	74,718.00	88,832.54
1945	Fees - Users/Resale of Supplies	18,620.00	0.00
3281	State - Technology Aid	23,452.14	30,858.12
5200	Sale or Compensation for Loss of Assets	3,987.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		642,357.50	644,311.15

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

Fund Code 28

PRC	Program	Function	Object	2022 Value	2023 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	490.75	90,799.80
			4XX Purchased Property Services	146.25	0.00
			5XX Other Purchased Services	2,925.00	2,925.00
			6XX Supplies and Materials	82,834.23	12,637.78
			8XX Other Expenditures	320.00	330.00
222X Educational Media Services					
			3XX Purchased Professional and Technical Services	0.00	72.00
24XX Support Services - School Administration					
			6XX Supplies and Materials	284.65	2.96
258X Admin. Tech. - Technology Coordinator					
			1XX Personal Services - Salaries	309,107.11	470,564.48
			2XX Personal Services - Employee Benefits	1,281.03	1,999.88
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	28,171.00	2,428.36
			4XX Purchased Property Services	158.25	88.40
			5XX Other Purchased Services	202,114.76	54,257.58
			6XX Supplies and Materials	3,569.89	318.36
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	0.00	10,121.91
			5XX Other Purchased Services	31,286.14	26,676.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				662,689.06	673,222.51



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	122,079.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	644,311.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	673,222.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 215.44 (4b) -215.44		
	-215.44	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	92,953.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	32.65	297.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32.65	297.32

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

PRC	Program	Function	Object	2022 Value	2023 Value
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	5,289.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	5,289.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	11,802.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	297.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,289.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,810.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	4,596,419.33	4,485,235.00
	1112 District Levy - Personal Property	114,976.24	131,306.69
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	5,358.53	1,961.60
	1114 District Levy - Personal Property/Mobile Homes	27,354.72	35,416.58
	1190 Penalties and Interest on Taxes	8,252.18	7,079.65
	1510 Interest Earnings	3,972.08	46,298.68
	3120 State - Guaranteed Tax Base Aid	281,220.83	141,402.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,037,553.91	4,848,700.47

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			830 Special Assessments	247,486.09	248,404.43
			840 Principal On Debt	2,405,000.00	2,515,000.00
			850 Interest on Debt	2,277,075.00	2,164,825.00
			860 Agent Fees/Issuance Costs	800.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,930,361.09	4,929,229.43

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	343,121.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,848,700.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,929,229.43	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	262,592.61	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2022 Value	2023 Value	
	1510 Interest Earnings	2,930.73	29,707.19	
	5200 Sale or Compensation for Loss of Assets	1,329.36	1,319.64	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,260.09	31,026.83	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.01	0.00
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		12,183.43	24,962.63
		4XX Purchased Property Services		1,338.35	119,530.00
		6XX Supplies and Materials		2,523.28	20,024.82
		7XX Property and Equipment Acquisition		0.00	572,521.21
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		299,178.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				315,224.06	737,038.66

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					777,508.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31,026.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					737,038.66 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	350,785.74	Less Last Year	1,338.35	(4b)	349,447.39
					349,447.39 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					420,943.75 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	1,451,359.58	1,506,605.23
	1112 District Levy - Personal Property	36,176.10	44,108.16
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	1,691.67	9,638.90
	1114 District Levy - Personal Property/Mobile Homes	8,675.92	2,757.90
	1190 Penalties and Interest on Taxes	2,649.66	2,319.28
	1510 Interest Earnings	3,492.63	39,155.04
	1900 Other Revenue from Local Sources	13,190.74	28,349.18
	1920 Contributions/Donations from Private Sources	0.00	26,380.95
	3283 State - School Major Maintenance Aid (SMMA)	188,352.46	303,845.15
	5200 Sale or Compensation for Loss of Assets	0.00	5,235.30
	6100 Material Prior Period Revenue Adjustments	50,000.00	1,021,936.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,755,588.76	2,990,331.94

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	1,069.51
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	116,067.72	31,091.75
			4XX Purchased Property Services	165,937.43	157,971.24
			6XX Supplies and Materials	27,129.71	57,482.23
			7XX Property and Equipment Acquisition	10,158.82	7,101.25
			8XX Other Expenditures	183.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	1,393,454.05	740,286.19
		52XX Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	151,468.78	156,277.61
			850 Interest on Debt	7,085.82	4,230.05
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	1,021,936.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,871,485.33	2,177,446.68



Trustees' Financial Summary

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25 Lewis & Clark County

0487 Helena Elem

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					923,933.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,990,331.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,177,446.68	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	489,187.89	Less Last Year	535,981.82	(4b)	-46,793.93	
					-46,793.93	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,690,025.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

70 - Day Care Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 70

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	803.60	6,221.78
	1900 Other Revenue from Local Sources	712,600.67	744,037.40
	1920 Contributions/Donations from Private Sources	2,200.00	300.00
	4550 Federal School Nutrition Reimbursement	42,404.96	56,476.95
	4700 Federal Miscellaneous Grants from other State Agencies	303,144.25	133,461.96
	6100 Material Prior Period Revenue Adjustments	60.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,061,213.48	940,498.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 70

PRC	Program	Function	Object	2022 Value	2023 Value
	470		Federal Miscellaneous Grants from other State Agencies		
		32XX	Enterprise Services		
			1XX Personal Services - Salaries	157,627.44	110,067.62
			2XX Personal Services - Employee Benefits	21,981.86	15,003.80
			3XX Purchased Professional and Technical Services	74.50	160.51
			4XX Purchased Property Services	1,970.17	0.00
			5XX Other Purchased Services	27,010.40	11,922.78
			6XX Supplies and Materials	48,344.58	14,978.79
			8XX Other Expenditures	9,593.69	155.52
	920		Enterprise or Internal Service Programs		
		32XX	Enterprise Services		
			1XX Personal Services - Salaries	646,298.07	761,440.54
			2XX Personal Services - Employee Benefits	2,545.15	3,646.42
			3XX Purchased Professional and Technical Services	99.98	6,480.00
			4XX Purchased Property Services	797.92	3,176.91
			5XX Other Purchased Services	1,314.24	16,883.05
			6XX Supplies and Materials	22,082.63	50,663.92
			7XX Property and Equipment Acquisition	13,842.60	0.00
			8XX Other Expenditures	7,986.55	18,789.86
	999		Undistributed		
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	60.00	49,766.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				961,629.78	1,063,136.36



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Schedule Of Changes Worksheet

Fund Code 70

Beginning Fund Balance					296,753.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					940,498.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,063,136.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	79.59	Less Last Year	0.00	(4b)	79.59	
					79.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					174,194.74	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

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

Fund Code 74

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	0.68	382.03
	1900 Other Revenue from Local Sources	195.60	0.00
	1970 Services Provided Other Funds	29,517.02	21,412.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		29,713.30	21,794.78

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

Fund Code 74

PRC	Program	Function	Object	2022 Value	2023 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			6XX Supplies and Materials	25,034.01	14,765.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				25,034.01	14,765.94

Schedule Of Changes Worksheet

Fund Code 74

Beginning Fund Balance						68,677.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,794.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,765.94	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						75,706.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

77 - Miscellaneous Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 77
PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	307.86	4,688.96
	1900 Other Revenue from Local Sources	6.24	0.00
	1945 Fees - Users/Resale of Supplies	250,130.09	241,659.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		250,444.19	246,348.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 77
PRC	Program	Function	Object	2022 Value	2023 Value
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			1XX Personal Services - Salaries	66,582.78	62,204.54
			2XX Personal Services - Employee Benefits	1,005.51	1,749.44
			3XX Purchased Professional and Technical Services	734.80	245.20
			4XX Purchased Property Services	39,150.49	29,848.75
			5XX Other Purchased Services	36,034.27	37,214.33
			6XX Supplies and Materials	98,296.97	85,036.79
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	6,217.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				241,804.82	222,516.99

Schedule Of Changes Worksheet

					Fund Code 77
Beginning Fund Balance					146,071.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					246,348.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					222,516.99 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					169,902.63 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

Fund Code 78

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	29,961.00	308,608.96
	1900 Other Revenue from Local Sources	1,589,211.97	1,097,787.84
	1970 Services Provided Other Funds	11,321,114.26	12,055,086.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,940,287.23	13,461,483.15

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

Fund Code 78

PRC	Program	Function	Object	2022 Value	2023 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	98,937.95	97,016.43
			2XX Personal Services - Employee Benefits	13,613,406.27	14,163,535.05
			3XX Purchased Professional and Technical Services	45,833.33	60,409.90
			5XX Other Purchased Services	12,555.14	13,369.30
			6XX Supplies and Materials	1,438.05	1,392.35
			8XX Other Expenditures	251.33	239.88
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	7,934.86	3,386.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,780,356.93	14,339,349.84

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	11,248,519.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,461,483.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,339,349.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,370,652.61	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

79 - Self Insurance Fund - Liability

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 79
PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	975.03	11,298.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		975.03	11,298.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 79	
PRC	Program	Function	Object	2022 Value	2023 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 79
Beginning Fund Balance						352,533.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,298.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						363,831.69 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

Fund Code 82

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	20,258.20	218,252.28
	1900 Other Revenue from Local Sources	1,249.06	49,156.52
	5300 Operating Transfers from Other Funds	1,070,998.91	1,260,148.58
	5700 Resources Transferred from Other School Districts or Cooperatives	1,343,771.19	396,776.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,436,277.36	1,924,334.00

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

Fund Code 82

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	215,345.78	106,925.58
			2XX Personal Services - Employee Benefits	1,436.36	513.24
			3XX Purchased Professional and Technical Services	1,240.00	489,607.96
			4XX Purchased Property Services	4,806.92	18,339.42
			5XX Other Purchased Services	6,426.98	14,693.83
			6XX Supplies and Materials	821,574.56	1,095,413.92
			7XX Property and Equipment Acquisition	47,850.35	36,089.00
			8XX Other Expenditures	4,266.48	0.00
		21XX	Support Services - Students		
			6XX Supplies and Materials	91,804.20	1,661.19
			8XX Other Expenditures	0.00	472,818.12
		222X	Educational Media Services		
			3XX Purchased Professional and Technical Services	0.00	1,687.50
			6XX Supplies and Materials	486.66	2,823.94
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	0.00	295,161.98
		24XX	Support Services - School Administration		
			3XX Purchased Professional and Technical Services	0.00	7,293.00
			4XX Purchased Property Services	0.00	1,402.44
			5XX Other Purchased Services	227.16	1,522.66
			6XX Supplies and Materials	2,582.46	5,825.80
		25XX	Support Services - Business		
			4XX Purchased Property Services	0.00	67.80
			5XX Other Purchased Services	0.00	1,071,388.81
			6XX Supplies and Materials	0.00	463.90
			8XX Other Expenditures	0.00	300.00
		26XX	Operation and Maintenance of Plant Services		
			5XX Other Purchased Services	0.00	2,434.28



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2022 Value	2023 Value	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	265,550.00	0.00	
280	Special Education - Local and State					
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services	20,054.03	16,554.97	
			4XX Purchased Property Services	106.79	0.00	
			5XX Other Purchased Services	191.20	0.00	
			6XX Supplies and Materials	6,304.32	26,705.06	
		21XX	Support Services - Students			
			5XX Other Purchased Services	1,392.24	1,271.90	
			6XX Supplies and Materials	479.00	0.00	
		24XX	Support Services - School Administration			
			3XX Purchased Professional and Technical Services	4,610.00	0.00	
			4XX Purchased Property Services	57.79	0.00	
			6XX Supplies and Materials	0.00	957.46	
360	State - Gifted & Talented Reimbursement					
		1XXX	Instruction			
			5XX Other Purchased Services	0.00	804.22	
			6XX Supplies and Materials	4,031.35	491.39	
390	State Career & Technical Education Entitlement - Undistributed					
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	390.00	
			2XX Personal Services - Employee Benefits	0.00	1.89	
			6XX Supplies and Materials	0.00	7,358.51	
710	School Sponsored Extracurricular Activities					
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	800.00	0.00	
			2XX Personal Services - Employee Benefits	3.77	0.00	
			3XX Purchased Professional and Technical Services	0.00	50.00	
			4XX Purchased Property Services	0.00	2,782.49	
			5XX Other Purchased Services	1,043.48	212.39	
			6XX Supplies and Materials	2,495.83	3,757.34	
			8XX Other Expenditures	225.00	199.00	
720	School Sponsored Athletics					
		35XX	Extracurricular - Athletics			
			6XX Supplies and Materials	3,141.00	5,580.34	
			7XX Property and Equipment Acquisition	3,000.00	22,519.00	
999	Undistributed					
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	5,234.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,511,533.71	3,721,304.33	



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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance					9,094,580.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,924,334.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,721,304.33	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	16,591.24	Less Last Year	335,377.52	(4b)	-318,786.28	
					-318,786.28	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,978,824.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 84
PRC	Revenue	2022 Value	2023 Value	
	1510 Interest Earnings	618.93	7,103.57	
	1900 Other Revenue from Local Sources	495.00	950.00	
	1XXX Revenues from Student Activities	89,469.32	105,965.62	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		90,583.25	114,019.19	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 84
PRC	Program	Function	Object	2022 Value 2023 Value
	7XX Extracurricular Athletics and Activities			
		3XXX Operation of Non-Educational Services		
			XXX Student Extracurricular	69,076.27 107,705.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				69,076.27 107,705.40

Schedule Of Changes Worksheet				Fund Code 84
Beginning Fund Balance				202,801.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				114,019.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				107,705.40 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				209,115.11 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

86 - Payroll Clearing Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	Fund Code 86
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PRC	Program	Function	Object	2022 Value	2023 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet	Fund Code 86
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Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

87 - Claims Clearing Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 87

PRC	Program	Function	Object	2022 Value	2023 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 87

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



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Detail Expenditure

Fund	Account	Description	2022 Value	2023 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	36,121.35	58,502.96
XX	280 1XXX 112	Certified Teacher Staff Salaries	2,763,864.39	2,738,823.81
XX	456 1XXX 112	Certified Teacher Staff Salaries	23,213.32	25,205.14
XX	457 1XXX 112	Certified Teacher Staff Salaries	43,182.94	44,571.98
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	25,189,426.64	25,728,744.73
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	394,831.75	349,172.92
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	4,648.15	5,630.53
XX	XXX 26XX 41X	Energy Utility Services	810,264.81	1,445,242.55
XX	XXX 4XXX 725	Major Construction Services	1,967,012.54	740,286.19
XX	XXX XXXX 355	Technology Contracted Services	25,896.00	845,896.34
XX	XXX XXXX 455	Technology Repairs and Rental	44,019.09	58,127.75
XX	XXX XXXX 535	Technology Communication Services	263,680.77	236,847.91
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	9,309.46
XX	XXX XXXX 682	Technology Supplies	117,210.35	23,500.09
XX	XXX 4XXX 715	Land Improvements	107,618.29	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	300.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	820,746.01
b. Related Services Block Grant Entitlement	273,564.06
c. Total Entitlements Subject to Reversion	1,094,310.07

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,455,432.39
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	6,847,684.01
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2025 Maximum Budget: 100%



Trustees' Financial Summary

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25 Lewis & Clark County

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	3,548,577.38	1,889,449.71	0.00	0.00	0.00
280	1XXX	2XX	11,761.33	8,922.35	0.00	0.00	0.00
280	1XXX	3XX	215.00	254,150.96	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	14,864.43	9,309.46	0.00	0.00	0.00
280	1XXX	6XX	19,523.44	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	883,718.12	0.00	0.00	0.00	0.00
280	21XX	2XX	3,573.68	0.00	0.00	0.00	0.00
280	21XX	3XX	656.92	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	985.04	0.00	0.00	0.00	0.00
280	21XX	6XX	20,354.56	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	152,823.63	0.00	0.00	0.00	0.00
280	24XX	2XX	651.51	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	2,690.06	0.00	0.00	0.00	0.00
280	24XX	6XX	25,456.43	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			4,685,851.53	2,161,832.48	0.00	0.00	0.00

6,847,684.01

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

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY23 in TEAMS.



Trustees' Financial Summary

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	7,773,054.65	0.00	0.00	0.00	7,773,054.65
Buildings	97,599,355.62	6,180.17	2,508,109.42	0.00	100,113,645.21
Machinery and Equipment	6,825,854.29	195,690.59	0.00	0.00	7,021,544.88
Construction in Progress	1,923,924.06	0.00	431,972.08	1,908,236.21	447,659.93
Totals at Historical Cost	114,122,188.62	201,870.76	2,940,081.50	1,908,236.21	115,355,904.67
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	114,122,188.62	201,870.76	2,940,081.50	1,908,236.21	115,355,904.67

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

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

*** Has comments.

Depreciation by Function for FY2023	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,249,012.60	0.00	0.00
General Administration (23XX)	7,010.38	0.00	0.00
School Administration (24XX)	8,975.81	0.00	0.00
Financial Administration (25XX)	7,275.57	0.00	0.00
Operations and Maintenance (26XX)	633,017.19	0.00	0.00
Transportation (27XX)	64,142.23	0.00	0.00
Food Service (31XX)	19,186.83	0.00	0.00
Enterprise Operations (32XX)	5,233.32	0.00	0.00
Extracurricular (34XX, 35XX)	29,741.11	0.00	0.00
Total Depreciation for FY2023	2,023,595.04	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2022-23

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25 Lewis & Clark County

0487 Helena Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
Business Activities							
Compensated Absences	146,730.50	0.00	0.00	19,473.57	127,256.93	0.00	127,256.93
Total Business Activity							
Non-bond Long-Term Liabilities	146,730.50	0.00	0.00	19,473.57	127,256.93	0.00	127,256.93
Governmental Activities *							
Compensated Absences	3,616,226.53	0.00	0.00	409,940.43	3,206,286.10	0.00	3,206,286.10
Total Governmental Activity							
Non-bond Long-Term Liabilities	3,616,226.53	0.00	0.00	409,940.43	3,206,286.10	0.00	3,206,286.10
Bond(s)							
09/20/2017	45,560,000.00	0.00	2,200,000.00	0.00	43,360,000.00	2,310,000.00	41,050,000.00
06/05/2019	7,120,000.00	0.00	315,000.00	0.00	6,805,000.00	325,000.00	6,480,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	52,680,000.00	0.00	2,515,000.00	0.00	50,165,000.00	2,635,000.00	47,530,000.00

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

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



Trustees' Financial Summary

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25 Lewis & Clark County

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Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	4,897,352.85	1,673,622.60	0.00	6,570,975.45
Net Pension - TRS	34,050,487.90	9,167,719.60	0.00	43,218,207.50