



Trustees' Financial Summary

FY2022-23

Submit ID: 0488-17972998

25 Lewis & Clark County

0488 Helena H S

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)

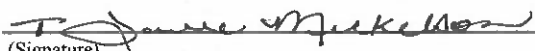
This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- 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#
003	Jobs for Montana Graduates	STATE	DUSFY15CONWSD	State
036	HHS Cafeteria	LOCAL		
053	Helena High School Accounts	LOCAL		
054	Capital High School Accounts	LOCAL		
056	MT Digital Academy	STATE		
063	FSLC Accounts	LOCAL	N/A	N/A
095	Buckle Up MT FY19	FEDERAL	None	20.60
096	Buckle Up MT FY20	FEDERAL	69A3752030000405BMT	20.600
097	Buckle Up MT FY21	FEDERAL	69A3752030000405BMT L	20.600
100	Field Trips	LOCAL		
118	Make Up School	LOCAL		
124	MaC Student Services	LOCAL	N/A	N/A
127	PCard Rebate	LOCAL	N/A	N/A
212	Nat'l Board Certification Teacher Stipend	STATE	N/A	N/A
213	ARP - DPHHS - Reopening Schools Grant	FEDERAL		93.323
226	Aggregate Reim/Indirects	LOCAL		Local
233	Title III, Part A, English Language Aquisition & Enhancement	FEDERAL	0250487312023	84.365
312	Title I, ESEA Schoolwide Program	FEDERAL	0250487312022	Federal
313	Title I, ESEA Schoolwide Program	FEDERAL	0250487312023	Federal
456	Vo Ed All Career & Tech Ed Programs	STATE	None	State
461	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	16-01-175-0062-0	84.126A
470	Title I, Part D, Neglected, Delinquent & At-Risk Youth	FEDERAL	0250488422020	84.013
473	Title I, Part D, Neglected, Delinquent & At-Risk Youth	FEDERAL	0250487312023	84.013
479	Title I, Part D, Neglected, Delinquent & At-Risk Youth	FEDERAL	02504884219	84.013
508	Title VII, Indian Education	FEDERAL	S060A150856	84.060
543	Unified PE-CHS FY18	LOCAL	None	None
547	SME STEM at CHS Prime	LOCAL	None	
562	Adult Basic Ed - State	STATE	None	State
563	Adult Basic Ed - Federal	FEDERAL	2504885620	84.002
572	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0250487572022	84.196



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
573	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0250487572023	84.196
592	Montana Health Foundation Planning Award	LOCAL	N/A	N/A
653	HHS Library	LOCAL	None	None
654	CHS Library	LOCAL	None	None
661	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	0250487392021	84.371
663	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	0250487392023	84.371
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
771	Maintenance Accounts	LOCAL	N/A	N/A
773	IDEA, Part B, Special Education	FEDERAL	V2504877720	84.027
777	Maintenance Sale Proceeds	LOCAL	None	None
778	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL	0250487922021	84.425D
783	ARP - Homeless Children and Youth	FEDERAL	0250487972021	84.425W
785	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
794	IDEA, Special Education State Personnel Development	FEDERAL		84.323
823	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	0250488812023	84.048A
832	CHS Trolley	LOCAL		
840	Dual Credit	LOCAL		
843	CHS Flathead Valley Community College Dual Credit	LOCAL	N/A	N/A
850	Work Comp MSGIA Closeout FY16	LOCAL		
851	Unemployment Credit On Account	LOCAL	N/A	N/A
854	ChS Wrestling Parents Donations	LOCAL	N/A	N/A
860	HEF Great Idea Grants	LOCAL	None	None
861	Helena Education Foundation	LOCAL	None	None
868	Helena High School Flood Damage	LOCAL	N/A	N/A
871	Lead Remediation	LOCAL	N/A	N/A
910	Budget Amendment			



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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)	2,435,728.32	339,635.74		
02 Taxes Receivable - Real and Personal (120-149)	175,985.66	25,747.52		
03 Taxes Receivable - Protested (150-159)	15,566.64	2,802.73		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)	2,040.66			
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)	515.90			
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	2,629,837.18	368,185.99		
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)	92,857.38	55,390.91		
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES	92,857.38	55,390.91		
DEFERRED INFLOWS				
36 Deferred Inflows (680)	203,349.30	28,550.25		
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)	13,319.12			
46 Non-Materialized ANB - Excess Levy				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	2,320,311.38	284,244.83		
52 TOTAL FUND BALANCE/EQUITY	2,333,630.50	284,244.83		
53 TOTAL LIABILITIES AND FUND BALANCE	2,629,837.18	368,185.99		



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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)	96,567.12	1,258,841.16	888,264.04	111,198.19
02 Taxes Receivable - Real and Personal (120-149)	15,804.58			6,245.51
03 Taxes Receivable - Protested (150-159)	898.60			749.16
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)			102,532.00	
06 Other Current Assets (190-210)			1,570.87	580.00
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	113,270.30	1,258,841.16	992,366.91	118,772.86
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)	1,220.00		21,997.12	700.00
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES	1,220.00		21,997.12	700.00
DEFERRED INFLOWS				
36 Deferred Inflows (680)	16,703.18		77,010.83	6,994.67
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget	95,347.12	1,258,841.16	893,358.96	111,078.19
52 TOTAL FUND BALANCE/EQUITY	95,347.12	1,258,841.16	893,358.96	111,078.19
53 TOTAL LIABILITIES AND FUND BALANCE	113,270.30	1,258,841.16	992,366.91	118,772.86



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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)	(41,699.49)		9,870.13	
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)	41,700.00			
06	Other Current Assets (190-210)			4,480.70	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			4,052.24	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	0.51		18,403.07	
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)	1,515.41			
27	Other Liabilities (690 - 699)			65.00	
35	TOTAL LIABILITIES	1,515.41		65.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(1,514.90)		18,338.07	
52	TOTAL FUND BALANCE/EQUITY	(1,514.90)		18,338.07	
53	TOTAL LIABILITIES AND FUND BALANCE	0.51		18,403.07	



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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)	506,668.30	87,521.65		25,390.92
02 Taxes Receivable - Real and Personal (120-149)	13,752.29			4,917.44
03 Taxes Receivable - Protested (150-159)	1,242.52			403.95
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	521,663.11	87,521.65		30,712.31
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)	478.97			
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES	478.97			
DEFERRED INFLOWS				
36 Deferred Inflows (680)	14,994.81			5,321.39
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)		1,688.72		
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	506,189.33	85,832.93		25,390.92
52 TOTAL FUND BALANCE/EQUITY	506,189.33	87,521.65		25,390.92
53 TOTAL LIABILITIES AND FUND BALANCE	521,663.11	87,521.65		30,712.31



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Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	60,727.84	2,201,768.69		
02 Taxes Receivable - Real and Personal (120-149)		22,094.54		
03 Taxes Receivable - Protested (150-159)		2,007.75		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS	60,727.84	2,225,870.98		
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)		10,686.04		
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		10,686.04		
DEFERRED INFLOWS				
36 Deferred Inflows (680)		24,102.29		
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)		545,878.63		
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	60,727.84	1,645,204.02		
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY	60,727.84	2,191,082.65		
53 TOTAL LIABILITIES AND FUND BALANCE	60,727.84	2,225,870.98		



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Balance Sheet

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



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Balance Sheet

	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)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
41 Unrestricted Net Assets (940)				
48 Fund Balance for Budget				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	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)	319,187.57		696,228.21	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)			9,562.66	
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	319,187.57		705,790.87	
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)	384.76		45,771.61	
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES	384.76		45,771.61	
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts	318,802.81		660,019.26	
52 TOTAL FUND BALANCE/EQUITY	318,802.81		660,019.26	
53 TOTAL LIABILITIES AND FUND BALANCE	319,187.57		705,790.87	



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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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	Custodial Fund - 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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		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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25 Lewis & Clark County

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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	6,861,554.85	6,997,318.39
1112	District Levy - Personal Property	155,144.19	186,101.89
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	7,269.96	2,779.72
1114	District Levy - Personal Property/Mobile Homes	38,350.48	52,526.82
1190	Penalties and Interest on Taxes	12,200.51	11,276.45
1310	Individual Tuition	32,941.78	52,309.50
1320	Tuition from School Districts Within State	231,691.20	126,215.22
1510	Interest Earnings	9,369.08	89,840.51
1900	Other Revenue from Local Sources	1,417.64	2,412.24
1945	Fees - Users/Resale of Supplies	64,006.44	81,900.87
3110	Direct State Aid	9,125,879.59	8,952,785.76
3111	Quality Educator	710,684.14	718,079.04
3112	At Risk Student	59,742.54	49,525.43
3113	Indian Education For All	62,969.80	61,622.16
3114	American Indian Achievement Gap	35,234.00	33,434.00
3115	State Special Education Allowable Cost Payment to Districts	554,458.80	578,286.73
3116	Data For Achievement	60,279.02	59,001.63
3120	State - Guaranteed Tax Base Aid	5,200,804.52	4,961,136.04
6100	Material Prior Period Revenue Adjustments	0.00	7,003.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,223,998.54	23,023,555.85

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	10,154,598.87	10,403,752.22	
			2XX Personal Services - Employee Benefits	41,428.20	43,188.82	
			3XX Purchased Professional and Technical Services	35,380.70	30,056.08	
			4XX Purchased Property Services	3,745.25	3,945.76	
			5XX Other Purchased Services	100,708.77	120,881.03	
			6XX Supplies and Materials	397,096.89	109,643.29	
			7XX Property and Equipment Acquisition	21,587.20	0.00	
			8XX Other Expenditures	5,306.74	3,637.74	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	829,853.62	826,834.94	
			2XX Personal Services - Employee Benefits	3,346.80	3,346.05	
			3XX Purchased Professional and Technical Services	672.00	0.00	
			4XX Purchased Property Services	3,758.25	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
			5XX Other Purchased Services	148.64	183.86
			6XX Supplies and Materials	14,779.34	12,919.87
			8XX Other Expenditures	0.00	220.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	77,622.46	79,021.73
			2XX Personal Services - Employee Benefits	335.07	344.33
			3XX Purchased Professional and Technical Services	262.50	66.50
			5XX Other Purchased Services	1,092.00	1,289.40
			6XX Supplies and Materials	235.26	660.08
			8XX Other Expenditures	129.50	103.25
		222X Educational Media Services			
			1XX Personal Services - Salaries	389,326.12	386,285.51
			2XX Personal Services - Employee Benefits	1,582.69	1,601.97
			5XX Other Purchased Services	204.88	42.79
			6XX Supplies and Materials	31,896.10	27,805.19
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	197,138.63	181,109.52
			2XX Personal Services - Employee Benefits	831.73	759.80
			3XX Purchased Professional and Technical Services	113,729.79	102,806.91
			4XX Purchased Property Services	46.24	0.00
			5XX Other Purchased Services	14,711.76	18,121.96
			6XX Supplies and Materials	47,258.23	19,104.95
			8XX Other Expenditures	9,183.03	10,724.70
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	1,809,449.50	1,685,741.66
			2XX Personal Services - Employee Benefits	7,428.11	6,894.39
			3XX Purchased Professional and Technical Services	2,384.76	13,158.94
			4XX Purchased Property Services	3,497.04	759.85
			5XX Other Purchased Services	35,782.73	33,514.79
			6XX Supplies and Materials	14,268.72	15,678.94
			8XX Other Expenditures	4,928.25	8,321.75
		25XX Support Services - Business			
			1XX Personal Services - Salaries	209,881.71	226,811.51
			2XX Personal Services - Employee Benefits	865.21	934.23
			3XX Purchased Professional and Technical Services	25,695.43	30,381.12
			4XX Purchased Property Services	16,624.05	22,378.51
			5XX Other Purchased Services	288,146.84	6,503.21
			6XX Supplies and Materials	10,380.98	3,251.76
			8XX Other Expenditures	362.32	224.87
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	1,086,733.30	1,295,097.37
			2XX Personal Services - Employee Benefits	41,204.94	49,242.07



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value	
			3XX Purchased Professional and Technical Services	29,613.39	28,203.49	
			4XX Purchased Property Services	613,694.23	760,838.81	
			5XX Other Purchased Services	6,863.36	7,055.69	
			6XX Supplies and Materials	220,006.08	198,061.81	
			7XX Property and Equipment Acquisition	37,687.30	0.00	
			8XX Other Expenditures	5,433.41	2,465.55	
		210 Non-Federal Alternative Education				
		1XXX Instruction				
			1XX Personal Services - Salaries	395,523.22	1,031,287.29	
			2XX Personal Services - Employee Benefits	1,598.92	4,174.42	
			3XX Purchased Professional and Technical Services	480.00	500.00	
			4XX Purchased Property Services	571.19	411.40	
			5XX Other Purchased Services	4,514.03	6,779.21	
			6XX Supplies and Materials	7,205.39	7,960.47	
			8XX Other Expenditures	0.00	100.00	
		21XX Support Services - Students				
			1XX Personal Services - Salaries	16,521.54	0.00	
			2XX Personal Services - Employee Benefits	68.13	0.00	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	45,012.68	167,391.16	
			2XX Personal Services - Employee Benefits	170.11	700.09	
			3XX Purchased Professional and Technical Services	120.00	120.00	
			5XX Other Purchased Services	2,554.75	2,606.30	
			6XX Supplies and Materials	0.00	586.18	
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	4,601.28	46,773.64	
			2XX Personal Services - Employee Benefits	121.77	1,240.48	
			4XX Purchased Property Services	15,632.84	18,636.53	
		280 Special Education - Local and State				
		1XXX Instruction				
			1XX Personal Services - Salaries	1,065,324.57	1,153,592.95	
			2XX Personal Services - Employee Benefits	3,644.65	3,867.30	
			3XX Purchased Professional and Technical Services	97,590.86	372.50	
			5XX Other Purchased Services	6,477.41	5,940.49	
			6XX Supplies and Materials	10,973.28	9,040.97	
			8XX Other Expenditures	218.00	764.72	
		21XX Support Services - Students				
			1XX Personal Services - Salaries	281,902.15	323,401.77	
			2XX Personal Services - Employee Benefits	1,115.21	1,284.24	
			3XX Purchased Professional and Technical Services	0.00	218.95	
			5XX Other Purchased Services	474.68	621.71	
			6XX Supplies and Materials	1,914.90	1,864.29	



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

Fund Code 01

PRC	Program	Function	Object	2022 Value	2023 Value
		23XX Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	1,337.51	262.50
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	120,003.57	101,774.56
		2XX	Personal Services - Employee Benefits	499.46	431.77
		4XX	Purchased Property Services	104.01	0.00
		5XX	Other Purchased Services	3,314.90	3,336.01
		6XX	Supplies and Materials	3,530.35	1,106.30
	360 State - Gifted & Talented Reimbursement				
	1XXX Instruction				
		1XX	Personal Services - Salaries	22,242.67	19,764.85
		2XX	Personal Services - Employee Benefits	88.66	80.04
		5XX	Other Purchased Services	69.77	152.86
	365 Indian Education for All				
	1XXX Instruction				
		1XX	Personal Services - Salaries	87,184.82	60,808.01
		2XX	Personal Services - Employee Benefits	312.24	211.42
		5XX	Other Purchased Services	251.81	921.97
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
		1XX	Personal Services - Salaries	1,551,955.56	1,644,441.94
		2XX	Personal Services - Employee Benefits	6,365.56	6,782.59
		3XX	Purchased Professional and Technical Services	255.00	457.00
		4XX	Purchased Property Services	833.60	1,704.27
		5XX	Other Purchased Services	4,149.38	4,446.31
		6XX	Supplies and Materials	59,973.87	61,676.48
		8XX	Other Expenditures	3,512.23	3,296.24
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	142,996.00	144,399.84
		2XX	Personal Services - Employee Benefits	661.55	679.40
		3XX	Purchased Professional and Technical Services	5,296.74	1,581.00
		4XX	Purchased Property Services	142.00	2,954.75
		5XX	Other Purchased Services	39,195.26	56,979.52
		6XX	Supplies and Materials	25,237.53	27,455.27
		8XX	Other Expenditures	518.00	3,216.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	696,212.13	725,196.04
		2XX	Personal Services - Employee Benefits	3,268.74	3,363.22
		3XX	Purchased Professional and Technical Services	61,562.26	55,986.48
		4XX	Purchased Property Services	866.95	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
			5XX Other Purchased Services	226,294.74	230,609.15
			6XX Supplies and Materials	9,382.00	110.50
			7XX Property and Equipment Acquisition	10,672.00	0.00
			8XX Other Expenditures	122.00	50.00
	890	Other Community Services			
		33XX Community Services			
			1XX Personal Services - Salaries	6,037.35	6,199.90
			2XX Personal Services - Employee Benefits	24.88	25.68
			5XX Other Purchased Services	420.00	420.00
	999	Undistributed			
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	953,771.19	181,776.62
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	5,600.00
910	Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	126,215.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				22,981,926.77	23,058,689.12

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					2,358,357.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,023,555.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					23,058,689.12 (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	13,319.12	Less Last Year	2,913.10	(4b)	10,406.02
					10,406.02 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,333,630.50 (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	1,224,930.44	1,032,140.05
	1112 District Levy - Personal Property	27,808.20	27,442.91
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	1,296.90	408.54
	1114 District Levy - Personal Property/Mobile Homes	7,005.81	8,166.42
	1130 Tax Title and Property Sales	2,216.00	0.00
	1190 Penalties and Interest on Taxes	0.00	1,846.02
	1510 Interest Earnings	1,455.69	10,980.22
	2220 County On-Schedule Transportation Reimbursement	142,256.93	88,460.97
	3210 State - On-Schedule Transportation Reimbursement	142,256.94	88,460.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,549,226.91	1,257,906.11

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		37,310.14	37,774.92
		2XX Personal Services - Employee Benefits		165.98	171.80
		3XX Purchased Professional and Technical Services		750.40	0.00
		5XX Other Purchased Services		240.00	720.00
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		5,977.18	5,746.94
		2XX Personal Services - Employee Benefits		25.70	25.20
		5XX Other Purchased Services		60.00	60.00
	26XX Operation and Maintenance of Plant Services				
		5XX Other Purchased Services		13,822.53	20,928.82
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		234,279.33	259,574.31
		2XX Personal Services - Employee Benefits		1,680.89	2,034.54
		3XX Purchased Professional and Technical Services		21,510.61	1,215.25
		4XX Purchased Property Services		1,933.21	2,761.70
		5XX Other Purchased Services		590,839.97	537,176.68
		6XX Supplies and Materials		104,846.24	125,466.88
		7XX Property and Equipment Acquisition		0.00	14,024.50
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		5XX Other Purchased Services		150,377.78	166,544.41
		6XX Supplies and Materials		13,914.60	16,498.03



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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				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives		300,000.00	125,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,477,734.56	1,315,723.98

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					342,062.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,257,906.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,315,723.98	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					284,244.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	400,626.17	671,909.05
	1112 District Levy - Personal Property	8,964.55	17,883.33
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	425.97	268.72
	1114 District Levy - Personal Property/Mobile Homes	2,065.27	4,525.99
	1190 Penalties and Interest on Taxes	643.16	850.78
	1510 Interest Earnings	242.51	5,769.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		412,967.63	701,207.42

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	391,687.59	570,336.36
			2XX Personal Services - Employee Benefits	1,840.70	2,687.13
			3XX Purchased Professional and Technical Services	2,568.56	20,351.95
			5XX Other Purchased Services	20,913.14	21,040.00
		24XX	Support Services - School Administration		
			5XX Other Purchased Services	1,947.56	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				418,957.55	614,415.44

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	8,555.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	701,207.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	614,415.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	95,347.12	(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	3,006.65	32,367.29
	1900 Other Revenue from Local Sources	23,639.71	25,017.31
	2240 County Retirement Distribution	3,322,349.46	3,315,201.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,348,995.82	3,372,586.49

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

Fund Code 14

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	1,691,940.53	1,806,758.81
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	122,436.40	120,369.16
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	11,151.62	11,503.46
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	57,651.05	57,722.06
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	34,494.11	31,758.58
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	325,146.35	235,601.01
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	78,969.21	107,073.13
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	148,633.43	176,321.99
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	33,531.00	37,516.56
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	60,820.31	138,205.22
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	2,508.72	10,706.41
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	6,573.67	24,923.83
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	634.95	6,120.06
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	199,112.88	232,321.88



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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	40,784.10	46,003.40
		24XX	Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	17,406.83	13,959.94
325	Montana Digital Academy	21XX	Support Services - Students		
		2XX	Personal Services - Employee Benefits	16,337.04	17,647.62
329	State - Miscellaneous Grants	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	1,387.19	2,219.13
360	State - Gifted & Talented Reimbursement	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	3,254.82	3,282.98
362	State Adult Education Reimbursement	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	4,070.71	4,343.90
365	Indian Education for All	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	11,428.49	7,683.76
390	State Career & Technical Education Entitlement - Undistributed	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	230,678.42	241,150.92
610	Adult Continuing Education Programs	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	3,569.01	362.54
650	Adult Education High School Equivalency Programs	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	22,735.28	23,085.93
710	School Sponsored Extracurricular Activities	34XX	Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	22,923.44	24,219.24
720	School Sponsored Athletics	35XX	Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	116,667.76	120,586.08
890	Other Community Services	33XX	Community Services		
		2XX	Personal Services - Employee Benefits	5,744.32	5,932.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,270,591.64	3,507,380.40



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					1,393,635.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,372,586.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,507,380.40	(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)					1,258,841.16	(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
003	Jobs for Montana Graduates	
	3290 State - Other State Grants	17,416.43
036	HHS Cafeteria	
	1510 Interest Earnings	70.30
053	Helena High School Accounts	
	1510 Interest Earnings	2,064.33
	1700 Student Extracurricular Activity Receipts	61,723.34
	1900 Other Revenue from Local Sources	47.00
	9710 Residual Equity Transfers In	1,725.74
054	Capital High School Accounts	
	1510 Interest Earnings	2,511.54
	1700 Student Extracurricular Activity Receipts	89,774.37
	1900 Other Revenue from Local Sources	247.21
	5200 Sale or Compensation for Loss of Assets	200.00
056	MT Digital Academy	
	3250 Montana Digital Academy	102,530.96
063	FSLC Accounts	
	1510 Interest Earnings	546.48
	1700 Student Extracurricular Activity Receipts	3,296.89
	1920 Contributions/Donations from Private Sources	8,276.80
096	Buckle Up MT FY20	
	4700 Federal Miscellaneous Grants from other State Agencies	40,418.68
100	Field Trips	
	1510 Interest Earnings	2,688.45
118	Make Up School	
	1510 Interest Earnings	144.78
	1981 Summer School Fees	19,890.00
124	MaC Student Services	
	1510 Interest Earnings	2,770.26
	3355 Medicaid - Miscellaneous	15,057.52
127	PCard Rebate	
	1510 Interest Earnings	731.29
	1920 Contributions/Donations from Private Sources	16,546.12
212	Nat'l Board Certification Teacher Stipend	
	3245 Professional Stipend State E-Grant	9,000.00
213	ARP - DPHHS - Reopening Schools Grant	
	6100 Material Prior Period Revenue Adjustments	-4,951.79
	7370 ARP - DPHHS - Reopening Schools Grant	182,854.85



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226 Aggregate Reim/Indirects	
1510 Interest Earnings	9,342.87
1900 Other Revenue from Local Sources	974.37
1920 Contributions/Donations from Private Sources	24.79
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	69,861.89
233 Title III, Part A, English Language Acquisition & Enhancement	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	784.00
312 Title I, ESEA Schoolwide Program	
4940 Title I, ESEA, Schoolwide Program	672,180.00
456 Vo Ed All Career & Tech Ed Programs	
3900 State - Career & Technical Education	67,707.54
461 Pre-Employment Trans Svs(Voc. Rehab)	
1900 Other Revenue from Local Sources	173.29
4700 Federal Miscellaneous Grants from other State Agencies	33,750.00
4740 Pre-Employment Transition Services (DPHHS)	24,600.00
470 Title I, Part D, Neglected, Delinquent & At-Risk Youth	
4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	20,110.00
508 Title VII, Indian Education	
4130 Title VI, Part A, Indian Education	47,756.92
543 Unified PE-CHS FY18	
1920 Contributions/Donations from Private Sources	570.00
547 SME STEM at CHS Prime	
1510 Interest Earnings	388.56
1920 Contributions/Donations from Private Sources	10,000.00
562 Adult Basic Ed - State	
3620 State - Adult Education Reimbursement	31,918.00
563 Adult Basic Ed - Federal	
4540 Adult Basic & Literacy Education (ABLE)	60,390.00
572 Title IX, Part A, Education for Homeless Children & Youth	
4380 Title IX, Part A, Education for Homeless Children & Youth	3,936.00
573 Title IX, Part A, Education for Homeless Children & Youth	
4380 Title IX, Part A, Education for Homeless Children & Youth	942.00
592 Montana Health Foundation Planning Award	
1920 Contributions/Donations from Private Sources	17,500.00
653 HHS Library	
1510 Interest Earnings	87.12
1900 Other Revenue from Local Sources	342.16
654 CHS Library	
1510 Interest Earnings	44.18
1900 Other Revenue from Local Sources	496.47
661 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	196,989.00
738 ARP - Homeless Children and Youth	
7380 ARP - Homeless Children and Youth	4,176.00



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739 ARP - FCC Emergency Connectivity Program Fund	
7390 ARP - FCC Emergency Connectivity Program Fund	7,497.00
756 ARP - IDEA, Part B, Special Education	
7560 ARP - IDEA, Part B, Special Education	40,773.00
771 Maintenance Accounts	
1900 Other Revenue from Local Sources	1,250.00
773 IDEA, Part B, Special Education	
4560 IDEA, Part B, Special Education	151,124.00
777 Maintenance Sale Proceeds	
1510 Interest Earnings	52.58
5200 Sale or Compensation for Loss of Assets	239.37
778 CRRSA - State School Emergency Relief Fund II (ESSER II)	
7750 CRRSA - State School Emergency Relief Fund	65,899.00
783 ARP - Homeless Children and Youth	
7380 ARP - Homeless Children and Youth	17,312.10
785 ARP - State School Emergency Relief Fund (ESSER III)	
7850 ARP - State School Emergency Relief Fund	60,266.50
787 ARP - State School Emergency Relief Fund (ESSER III)	
7850 ARP - State School Emergency Relief Fund	6,542.50
794 IDEA, Special Education State Personnel Development	
4580 IDEA, Special Education State Personnel Development	450.44
823 Federal Carl Perkins (Career & Technical Education (CTE))	
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	153,091.00
832 CHS Trolley	
1510 Interest Earnings	96.03
840 Dual Credit	
1510 Interest Earnings	456.09
843 CHS Flathead Valley Community College Dual Credit	
1900 Other Revenue from Local Sources	2,458.05
850 Work Comp MSGIA Closeout FY16	
1510 Interest Earnings	1,290.50
1900 Other Revenue from Local Sources	23,176.50
851 Unemployment Credit On Account	
1510 Interest Earnings	419.14
854 ChS Wrestling Parents Donations	
1510 Interest Earnings	26.69
860 HEF Great Idea Grants	
1920 Contributions/Donations from Private Sources	51,899.81
861 Helena Education Foundation	
1900 Other Revenue from Local Sources	35,277.40
868 Helena High School Flood Damage	
5200 Sale or Compensation for Loss of Assets	9,062.00
871 Lead Remediation	
3290 State - Other State Grants	1,934.63



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Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 2,481,221.04

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

PRC	Program	Function	Object	2022 Value	2023 Value
003	Jobs for Montana Graduates				
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,202.60
			2XX Personal Services - Employee Benefits		43.11
			5XX Other Purchased Services		1,909.95
			6XX Supplies and Materials		5,130.10
			8XX Other Expenditures		239.40
			003 Subtotal		17,525.16
053	Helena High School Accounts				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		780.00
			2XX Personal Services - Employee Benefits		3.75
			3XX Purchased Professional and Technical Services		25.00
			4XX Purchased Property Services		2,300.00
			5XX Other Purchased Services		175.00
			6XX Supplies and Materials		57,885.99
			8XX Other Expenditures		563.75
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out		1,333.25
			053 Subtotal		63,066.74
054	Capital High School Accounts				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		650.00
			2XX Personal Services - Employee Benefits		4.37
			5XX Other Purchased Services		3,050.40
			6XX Supplies and Materials		92,582.13
			054 Subtotal		96,286.90
056	MT Digital Academy				
	325	Montana Digital Academy			
		1XXX	Instruction		
			1XX Personal Services - Salaries		102,041.12
			2XX Personal Services - Employee Benefits		489.84
			056 Subtotal		102,530.96



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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
063	FSLC Accounts				
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		840.00
			2XX Personal Services - Employee Benefits		4.05
			5XX Other Purchased Services		1,012.65
			6XX Supplies and Materials		9,039.11
			063 Subtotal		10,895.81
095	Buckle Up MT FY19				
	470	Federal Miscellaneous Grants from other State Agencies			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		2,377.70
			095 Subtotal		2,377.70
096	Buckle Up MT FY20				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		8,055.01
			5XX Other Purchased Services		55.00
			096 Subtotal		8,110.01
097	Buckle Up MT FY21				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			1XX Personal Services - Salaries		46,996.90
			097 Subtotal		46,996.90
100	Field Trips				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		29,320.45
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services		5,755.21
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			5XX Other Purchased Services		10,840.68
			100 Subtotal		45,916.34
118	Make Up School				
	180	Summer School			
		1XXX	Instruction		
			5XX Other Purchased Services		0.57
			118 Subtotal		0.57



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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
212	Nat'l Board Certification Teacher Stipend				
	329 State - Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries		9,000.00
			212 Subtotal		9,000.00
213	ARP - DPHHS - Reopening Schools Grant				
	737 ARP - DPHHS - Reopening Schools Grant				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		96,225.99
			2XX Personal Services - Employee Benefits		14,739.84
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries		4,667.69
			2XX Personal Services - Employee Benefits		736.16
			6XX Supplies and Materials		61,533.38
			213 Subtotal		177,903.06
226	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		281.25
			2XX Personal Services - Employee Benefits		3.37
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits		33.60
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services		49,293.92
			5XX Other Purchased Services		3,684.23
			6XX Supplies and Materials		696.06
			7XX Property and Equipment Acquisition		13,369.65
			8XX Other Expenditures		18,575.15
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		140.09
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			5XX Other Purchased Services		329.50
			6XX Supplies and Materials		75.16
			226 Subtotal		86,481.98
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		784.00
			233 Subtotal		784.00



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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
312	Title I, ESEA Schoolwide Program				
	494	Title I, ESEA, Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		287,413.37
			2XX Personal Services - Employee Benefits		43,853.08
			5XX Other Purchased Services		12.38
			6XX Supplies and Materials		8,136.10
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		14,694.84
			2XX Personal Services - Employee Benefits		2,443.37
			3XX Purchased Professional and Technical Services		37,473.50
			4XX Purchased Property Services		1,584.10
			5XX Other Purchased Services		9,247.37
			6XX Supplies and Materials		6,984.39
			8XX Other Expenditures		17.15
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		87,658.35
			2XX Personal Services - Employee Benefits		14,004.42
			5XX Other Purchased Services		1,440.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		27,869.44
			312 Subtotal		542,831.86
313	Title I, ESEA Schoolwide Program				
	494	Title I, ESEA, Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		299.49
			2XX Personal Services - Employee Benefits		50.93
			3XX Purchased Professional and Technical Services		28,196.30
			6XX Supplies and Materials		3,136.72
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		82,959.57
			2XX Personal Services - Employee Benefits		12,659.37
			3XX Purchased Professional and Technical Services		27.65
			5XX Other Purchased Services		36.25
			6XX Supplies and Materials		1,707.86
			8XX Other Expenditures		274.00
			313 Subtotal		129,348.14
456	Vo Ed All Career & Tech Ed Programs				
	390	State Career & Technical Education Entitlement - Undistributed			
		1XXX	Instruction		
			1XX Personal Services - Salaries		910.00



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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		4.37
			3XX Purchased Professional and Technical Services		711.00
			4XX Purchased Property Services		161.00
			5XX Other Purchased Services		4,639.57
			6XX Supplies and Materials		59,073.17
			8XX Other Expenditures		2,208.43
			456 Subtotal		67,707.54
461	Pre-Employment Trans Svs(Voc. Rehab)				
	474 Pre-Employment Transition Services (DPHHS)				
		1XXX Instruction			
			1XX Personal Services - Salaries		5,782.24
			2XX Personal Services - Employee Benefits		885.40
			3XX Purchased Professional and Technical Services		1,200.00
			6XX Supplies and Materials		26,119.20
			461 Subtotal		33,986.84
473	Title I, Part D, Neglected, Delinquent & At-Risk Youth				
	427 Title I, Part D, Neglected, Delinquent & At-Risk Youth				
		1XXX Instruction			
			1XX Personal Services - Salaries		16,824.14
			2XX Personal Services - Employee Benefits		2,453.70
			473 Subtotal		19,277.84
479	Title I, Part D, Neglected, Delinquent & At-Risk Youth				
	427 Title I, Part D, Neglected, Delinquent & At-Risk Youth				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		832.16
			479 Subtotal		832.16
508	Title VII, Indian Education				
	413 Title VI, Part A, Indian Education				
		1XXX Instruction			
			1XX Personal Services - Salaries		40,287.04
			2XX Personal Services - Employee Benefits		5,476.33
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		1,993.55
			508 Subtotal		47,756.92
543	Unified PE-CHS FY18				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		410.00
			6XX Supplies and Materials		491.05
			543 Subtotal		901.05



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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
547	SME STEM at CHS Prime				
	390	State Career & Technical Education Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		7,888.54
			547 Subtotal		7,888.54
562	Adult Basic Ed - State				
	362	State Adult Education Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		30,469.43
			2XX Personal Services - Employee Benefits		120.57
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,328.00
			562 Subtotal		31,918.00
563	Adult Basic Ed - Federal				
	454	Adult Basic & Literacy Education (ABLE)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		50,326.48
			2XX Personal Services - Employee Benefits		7,552.52
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		2,511.00
			563 Subtotal		60,390.00
572	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		3,273.47
			2XX Personal Services - Employee Benefits		502.69
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		159.84
			572 Subtotal		3,936.00
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		901.62
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		40.38
			573 Subtotal		942.00
592	Montana Health Foundation Planning Award				
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			5XX Other Purchased Services		1,847.93



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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		86.28
			592 Subtotal		1,934.21
653	HHS Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		5XX Other Purchased Services			244.06
		6XX Supplies and Materials			2,900.60
		653 Subtotal			3,144.66
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			83,579.33
		2XX Personal Services - Employee Benefits			12,831.16
		3XX Purchased Professional and Technical Services			39,525.00
		5XX Other Purchased Services			15,822.00
		6XX Supplies and Materials			30,712.20
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940 Indirect Costs			8,071.12
		661 Subtotal			190,540.81
663	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)				
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)				
	1XXX Instruction				
		6XX Supplies and Materials			4,195.00
	21XX Support Services - Students				
		1XX Personal Services - Salaries			1,980.00
		2XX Personal Services - Employee Benefits			273.19
		663 Subtotal			6,448.19
738	ARP - Homeless Children and Youth				
	738 ARP - Homeless Children and Youth				
	1XXX Instruction				
		1XX Personal Services - Salaries			70.00
		2XX Personal Services - Employee Benefits			14.15
		6XX Supplies and Materials			3,916.26
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940 Indirect Costs			175.59
		738 Subtotal			4,176.00
739	ARP - FCC Emergency Connectivity Program Fund				
	739 ARP - FCC Emergency Connectivity Program Fund				
	1XXX Instruction				
		5XX Other Purchased Services			7,497.00
		739 Subtotal			7,497.00



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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
756	ARP - IDEA, Part B, Special Education				
	756 ARP - IDEA, Part B, Special Education				
		1XXX	Instruction		
			1XX Personal Services - Salaries		33,871.62
			2XX Personal Services - Employee Benefits		5,105.35
			6XX Supplies and Materials		136.43
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,659.60
			756 Subtotal		40,773.00
771	Maintenance Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		1,250.00
			771 Subtotal		1,250.00
773	IDEA, Part B, Special Education				
	456 IDEA, Part B, Special Education				
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		125,346.44
			2XX Personal Services - Employee Benefits		19,500.07
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		6,277.49
			773 Subtotal		151,124.00
777	Maintenance Sale Proceeds				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			5XX Other Purchased Services		42.00
			777 Subtotal		42.00
778	CRRSA - State School Emergency Relief Fund II (ESSER II)				
	777 CRRSA - State School Emergency Relief Fund - Special Needs				
		1XXX	Instruction		
			1XX Personal Services - Salaries		55,125.21
			2XX Personal Services - Employee Benefits		7,989.55
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		2,784.24
			778 Subtotal		65,899.00
783	ARP - Homeless Children and Youth				
	738 ARP - Homeless Children and Youth				
		1XXX	Instruction		
			1XX Personal Services - Salaries		14,307.16
			2XX Personal Services - Employee Benefits		2,290.94



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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
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		714.00
			783 Subtotal		17,312.10
785	ARP - State School Emergency Relief Fund (ESSER III)				
	785 ARP - State School Emergency Relief Fund - Basic				
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		14,944.50
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		35,621.30
			2XX Personal Services - Employee Benefits		5,617.83
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		4,082.87
			785 Subtotal		60,266.50
787	ARP - State School Emergency Relief Fund (ESSER III)				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,328.41
			2XX Personal Services - Employee Benefits		938.71
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		275.38
			787 Subtotal		6,542.50
794	IDEA, Special Education State Personnel Development				
	458 IDEA, Special Education State Personnel Development				
		1XXX	Instruction		
			1XX Personal Services - Salaries		390.00
			2XX Personal Services - Employee Benefits		60.41
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		0.03
			794 Subtotal		450.44
823	Federal Carl Perkins (Career & Technical Education (CTE))				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,472.28
			2XX Personal Services - Employee Benefits		984.75
			3XX Purchased Professional and Technical Services		10,100.00
			5XX Other Purchased Services		10,763.16
			6XX Supplies and Materials		68,685.51
			7XX Property and Equipment Acquisition		41,827.30
			8XX Other Expenditures		9,630.00



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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
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		4,628.00
		823	Subtotal		153,091.00
854	ChS Wrestling Parents Donations				
	720 School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		3XX	Purchased Professional and Technical Services		607.00
		6XX	Supplies and Materials		497.69
		854	Subtotal		1,104.69
860	HEF Great Idea Grants				
	890 Other Community Services				
	33XX	Community Services			
		3XX	Purchased Professional and Technical Services		3,525.00
		5XX	Other Purchased Services		6,140.50
		6XX	Supplies and Materials		17,234.17
		7XX	Property and Equipment Acquisition		25,000.00
		860	Subtotal		51,899.67
861	Helena Education Foundation				
	890 Other Community Services				
	33XX	Community Services			
		1XX	Personal Services - Salaries		35,132.22
		2XX	Personal Services - Employee Benefits		145.32
		861	Subtotal		35,277.54
868	Helena High School Flood Damage				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services		9,062.00
		868	Subtotal		9,062.00
871	Lead Remediation				
	329 State - Miscellaneous Grants				
	26XX	Operation and Maintenance of Plant Services			
		6XX	Supplies and Materials		1,934.63
		871	Subtotal		1,934.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,425,362.96



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					866,991.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,481,221.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,425,362.96 (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	29,490.75	(4b)	-29,490.75
					-29,490.75 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					893,358.96 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Jobs for Montana Graduates	17,416.43	17,525.16	-108.73
036 HHS Cafeteria	70.30	0.00	70.30
053 Helena High School Accounts	65,560.41	63,066.74	2,493.67
054 Capital High School Accounts	92,733.12	96,286.90	-3,553.78
056 MT Digital Academy	102,530.96	102,530.96	0.00
063 FSLC Accounts	12,120.17	10,895.81	1,224.36
095 Buckle Up MT FY19	0.00	2,377.70	-2,377.70
096 Buckle Up MT FY20	40,418.68	8,110.01	32,308.67
097 Buckle Up MT FY21	0.00	46,996.90	-46,996.90
100 Field Trips	2,688.45	45,916.34	-43,227.89
118 Make Up School	20,034.78	0.57	20,034.21
124 MaC Student Services	17,827.78	0.00	17,827.78
127 PCard Rebate	17,277.41	0.00	17,277.41
212 Nat'l Board Certification Teacher Stipend	9,000.00	9,000.00	0.00
213 ARP - DPHHS - Reopening Schools Grant	177,903.06	177,903.06	0.00
226 Aggregate Reim/Indirects	80,203.92	86,481.98	-6,278.06
233 Title III, Part A, English Language Aquisition & Enhancement	784.00	784.00	0.00
312 Title I, ESEA Schoolwide Program	672,180.00	542,831.86	129,348.14
313 Title I, ESEA Schoolwide Program	0.00	129,348.14	-129,348.14
456 Vo Ed All Career & Tech Ed Programs	67,707.54	67,707.54	0.00
461 Pre-Employment Trans Svs(Voc. Rehab)	58,523.29	33,986.84	24,536.45
470 Title I, Part D, Neglected, Delinquent & At-Risk Youth	20,110.00	0.00	20,110.00
473 Title I, Part D, Neglected, Delinquent & At-Risk Youth	0.00	19,277.84	-19,277.84
479 Title I, Part D, Neglected, Delinquent & At-Risk Youth	0.00	832.16	-832.16
508 Title VII, Indian Education	47,756.92	47,756.92	0.00
543 Unified PE-CHS FY18	570.00	901.05	-331.05
547 SME STEM at CHS Prime	10,388.56	7,888.54	2,500.02
562 Adult Basic Ed - State	31,918.00	31,918.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
563 Adult Basic Ed - Federal	60,390.00	60,390.00	0.00
572 Title IX, Part A, Education for Homeless Children & Youth	3,936.00	3,936.00	0.00
573 Title IX, Part A, Education for Homeless Children & Youth	942.00	942.00	0.00
592 Montana Health Foundation Planning Award	17,500.00	1,934.21	15,565.79
653 HHS Library	429.28	3,144.66	-2,715.38
654 CHS Library	540.65	0.00	540.65
661 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	196,989.00	190,540.81	6,448.19
663 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	0.00	6,448.19	-6,448.19
738 ARP - Homeless Children and Youth	4,176.00	4,176.00	0.00
739 ARP - FCC Emergency Connectivity Program Fund	7,497.00	7,497.00	0.00
756 ARP - IDEA, Part B, Special Education	40,773.00	40,773.00	0.00
771 Maintenance Accounts	1,250.00	1,250.00	0.00
773 IDEA, Part B, Special Education	151,124.00	151,124.00	0.00
777 Maintenance Sale Proceeds	291.95	42.00	249.95
778 CRRSA - State School Emergency Relief Fund II (ESSER II)	65,899.00	65,899.00	0.00
783 ARP - Homeless Children and Youth	17,312.10	17,312.10	0.00
785 ARP - State School Emergency Relief Fund (ESSER III)	60,266.50	60,266.50	0.00
787 ARP - State School Emergency Relief Fund (ESSER III)	6,542.50	6,542.50	0.00
794 IDEA, Special Education State Personnel Development	450.44	450.44	0.00
823 Federal Carl Perkins (Career & Technical Education (CTE))	153,091.00	153,091.00	0.00
832 CHS Trolley	96.03	0.00	96.03
840 Dual Credit	456.09	0.00	456.09
843 CHS Flathead Valley Community College Dual Credit	2,458.05	0.00	2,458.05
850 Work Comp MSGIA Closeout FY16	24,467.00	0.00	24,467.00
851 Unemployment Credit On Account	419.14	0.00	419.14
854 ChS Wrestling Parents Donations	26.69	1,104.69	-1,078.00
860 HEF Great Idea Grants	51,899.81	51,899.67	0.14
861 Helena Education Foundation	35,277.40	35,277.54	-0.14
868 Helena High School Flood Damage	9,062.00	9,062.00	0.00
871 Lead Remediation	1,934.63	1,934.63	0.00
Total	2,481,221.04	2,425,362.96	55,858.08



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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	318,665.56	226,736.43
1112	District Levy - Personal Property	7,266.37	6,028.81
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	336.43	89.40
1114	District Levy - Personal Property/Mobile Homes	1,897.40	1,897.74
1190	Penalties and Interest on Taxes	615.66	450.74
1340	Fees for Adult Education	0.00	161.97
1510	Interest Earnings	546.41	5,012.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		329,327.83	240,377.39

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	43,975.42	2,644.84
			2XX Personal Services - Employee Benefits	171.29	10.68
			3XX Purchased Professional and Technical Services	14,035.61	7,008.35
			5XX Other Purchased Services	658.12	5.60
			6XX Supplies and Materials	275.18	3,272.62
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	2,721.62	0.00
			2XX Personal Services - Employee Benefits	11.82	0.00
650 Adult Education High School Equivalency Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	155,421.53	158,209.49
			2XX Personal Services - Employee Benefits	639.70	658.35
			5XX Other Purchased Services	12,848.05	15,023.66
999 Undistributed					
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	90,000.00	90,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				320,758.34	276,833.59



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					147,534.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					240,377.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					276,833.59	(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)					111,078.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2022 Value	2023 Value
	1311 Driver's Education Fees	131,680.00	125,320.00
	1510 Interest Earnings	0.18	0.37
	3260 State - Driver's Education Reimbursement	51,600.45	41,700.00
	6100 Material Prior Period Revenue Adjustments	0.00	33,043.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		183,280.63	200,063.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2022 Value	2023 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	153,342.97	162,128.37
			2XX	Personal Services - Employee Benefits	691.05	744.92
			4XX	Purchased Property Services	39,579.23	24,519.88
			5XX	Other Purchased Services	19,638.89	5,967.50
			6XX	Supplies and Materials	8,115.23	9,469.17
			8XX	Other Expenditures	90.00	469.81
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	2,466.54	2,951.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				223,923.91	206,251.58	

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						4,672.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						200,063.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						206,251.58 (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)						-1,514.90 (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	31.42	445.88
	1910 Rentals	13,575.00	23,141.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,606.42	23,586.88

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				
	1XXX Instruction				
		6XX Supplies and Materials		253.00	650.00
	24XX Support Services - School Administration				
		3XX Purchased Professional and Technical Services		234.00	180.00
	25XX Support Services - Business				
		1XX Personal Services - Salaries		2,480.60	9,400.00
		2XX Personal Services - Employee Benefits		11.73	45.12
		5XX Other Purchased Services		1,947.56	2,224.75
		6XX Supplies and Materials		3,508.43	3,859.28
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		2,198.68	6,716.80
		2XX Personal Services - Employee Benefits		55.38	149.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,689.38	23,225.19

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	17,976.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,586.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,225.19	(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)	18,338.07	(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	543,171.09	543,171.90
1112	District Levy - Personal Property	12,296.60	14,447.06
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	575.19	215.70
1114	District Levy - Personal Property/Mobile Homes	3,066.00	4,100.86
1190	Penalties and Interest on Taxes	980.60	885.70
1510	Interest Earnings	1,695.99	16,842.31
1900	Other Revenue from Local Sources	36,792.00	38,172.90
1945	Fees - Users/Resale of Supplies	10,925.00	12,322.95
3281	State - Technology Aid	13,699.76	17,332.06
5200	Sale or Compensation for Loss of Assets	2,147.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		625,349.40	647,491.44

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	264.25	74,076.16
		4XX	Purchased Property Services	78.75	0.00
		5XX	Other Purchased Services	1,971.00	1,990.80
		6XX	Supplies and Materials	27,995.49	85,550.92
		8XX	Other Expenditures	230.00	240.00
	24XX	Support Services - School Administration			
		6XX	Supplies and Materials	167.55	28.86
	258X	Admin. Tech. - Technology Coordinator			
		1XX	Personal Services - Salaries	336,459.74	508,960.39
		2XX	Personal Services - Employee Benefits	1,413.47	2,174.33
	25XX	Support Services - Business			
		3XX	Purchased Professional and Technical Services	15,169.00	1,307.58
		4XX	Purchased Property Services	85.20	52.32
		5XX	Other Purchased Services	114,573.72	117,195.75
		6XX	Supplies and Materials	1,986.13	203.58
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	7,306.60	12,567.55
		5XX	Other Purchased Services	6,475.50	4,955.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				514,176.40	809,303.40



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					668,117.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					647,491.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					809,303.40	(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	116.00	(4b)	-116.00	
					-116.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					506,189.33	(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	222.09	4,535.98	
	3770 State - Advanced Opportunity Aid	145,176.55	142,136.83	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		145,398.64	146,672.81	

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	35,132.20
			5XX Other Purchased Services	671.04	947.71
			6XX Supplies and Materials	97,199.11	21,087.27
			7XX Property and Equipment Acquisition	6,720.55	40,955.04
			8XX Other Expenditures	0.00	4,085.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				104,590.70	102,207.22

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						41,367.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						146,672.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						102,207.22 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,688.72	Less Last Year	0.00	(4b)	1,688.72	
						1,688.72 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						87,521.65 (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	160,605.08	168,701.54
	1112 District Levy - Personal Property	3,679.46	4,492.74
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	169.57	67.05
	1114 District Levy - Personal Property/Mobile Homes	981.59	1,264.34
	1190 Penalties and Interest on Taxes	318.88	267.82
	1510 Interest Earnings	86.07	961.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		165,840.65	175,755.02

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			175,122.83	176,657.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				175,122.83	176,657.05

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	26,292.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	175,755.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	176,657.05	(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)	25,390.92	(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	176.74	1,885.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		176.74	1,885.83

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

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

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	58,842.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,885.83	(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)	60,727.84	(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	869,267.24	890,939.10
1112	District Levy - Personal Property	19,688.67	23,701.12
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	919.77	353.96
1114	District Levy - Personal Property/Mobile Homes	4,942.41	6,685.83
1190	Penalties and Interest on Taxes	1,590.54	1,432.23
1510	Interest Earnings	4,529.81	63,249.84
1900	Other Revenue from Local Sources	0.20	16,555.26
3283	State - School Major Maintenance Aid (SMMA)	132,610.37	152,491.33
5200	Sale or Compensation for Loss of Assets	0.00	2,819.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,033,549.01	1,158,227.67

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

PRC	Program	Function	Object	2022 Value	2023 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	286,446.59	25,612.49
		4XX	Purchased Property Services	161,182.20	159,771.47
		6XX	Supplies and Materials	8,349.91	3,593.56
		7XX	Property and Equipment Acquisition	9,716.44	72,088.75
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	355,081.92	625,109.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				820,777.06	886,175.52

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	1,749,875.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,158,227.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	886,175.52	(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	545,878.63	
Less Last Year	376,723.71	(4b)
	169,154.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,191,082.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 81
PRC	Revenue	2022 Value	2023 Value	
	1510 Interest Earnings	883.18	11,034.27	
	1920 Contributions/Donations from Private Sources	100,403.69	13,227.47	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,286.87	24,261.74	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			870 Student Scholarships	53,041.18	0.00
			8XX Other Expenditures	0.00	14,753.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				53,041.18	14,753.88

Schedule Of Changes Worksheet					Fund Code 81
Beginning Fund Balance					309,294.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,261.74 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,753.88 (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)					318,802.81 (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	2,306.12	29,382.35
	1700 Student Extracurricular Activity Receipts	985,264.61	1,088,808.40
	1900 Other Revenue from Local Sources	41,792.96	37,869.48
	9710 Residual Equity Transfers In	0.00	1,062.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,029,363.69	1,157,123.11

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	871,345.69	1,138,369.11
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	1,455.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				871,345.69	1,139,824.48

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					642,913.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,157,123.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,139,824.48	(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	193.09	(4b)	-193.09	
					-193.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					660,019.26	(5)



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Detail Expenditure

Fund	Account	Description	2022 Value	2023 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	376,782.81	883,319.07
XX	280 1XXX 112	Certified Teacher Staff Salaries	848,378.28	1,068,894.95
XX	39X 1XXX 112	Certified Teacher Staff Salaries	1,551,435.56	1,644,376.94
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	16,824.14
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	13,990,020.83	14,104,264.33
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	55,011.14	44,441.81
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	144.00	1,722.99
XX	XXX 26XX 41X	Energy Utility Services	532,180.89	647,124.94
XX	XXX 4XXX 715	Land Improvements	47,823.28	274,739.00
XX	XXX 4XXX 725	Major Construction Services	377,955.29	350,370.25
XX	XXX XXXX 355	Technology Contracted Services	13,944.00	241,986.43
XX	XXX XXXX 455	Technology Repairs and Rental	14,538.66	12,663.73
XX	XXX XXXX 535	Technology Communication Services	134,609.90	113,777.38
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	20,480.70	18,520.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	2,380.00	2,520.00
XX	XXX XXXX 682	Technology Supplies	7,672.72	13,445.52
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX 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	383,766.99
b. Related Services Block Grant Entitlement	127,913.94
c. Total Entitlements Subject to Reversion	511,680.93

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)]	680,535.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,221,269.25
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2025 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,153,592.95	570,336.36	0.00	0.00	0.00
280	1XXX	2XX	3,867.30	2,687.13	0.00	0.00	0.00
280	1XXX	3XX	372.50	20,351.95	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	5,940.49	21,040.00	0.00	0.00	0.00
280	1XXX	6XX	9,040.97	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	323,401.77	0.00	0.00	0.00	0.00
280	21XX	2XX	1,284.24	0.00	0.00	0.00	0.00
280	21XX	3XX	218.95	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	621.71	0.00	0.00	0.00	0.00
280	21XX	6XX	1,864.29	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	101,774.56	0.00	0.00	0.00	0.00
280	24XX	2XX	431.77	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	3,336.01	0.00	0.00	0.00	0.00
280	24XX	6XX	1,106.30	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			1,606,853.81	614,415.44	0.00	0.00	0.00

2,221,269.25

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	3,817,181.80	0.00	8,650.00	0.00	3,825,831.80
Buildings	30,547,622.68	0.00	89,295.11	0.00	30,636,917.79
Machinery and Equipment	3,141,156.43	0.00	227,738.74	0.00	3,368,895.17
Construction in Progress	130,457.00	0.00	171,235.98	73,802.00	227,890.98
Totals at Historical Cost	37,636,417.91	0.00	496,919.83	73,802.00	38,059,535.74
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	37,636,417.91	0.00	496,919.83	73,802.00	38,059,535.74

* 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)	450,327.99	0.00	0.00
General Administration (23XX)	3,720.46	0.00	0.00
School Administration (24XX)	1,736.88	0.00	0.00
Financial Administration (25XX)	6,757.22	0.00	0.00
Operations and Maintenance (26XX)	108,021.69	0.00	0.00
Transportation (27XX)	13,160.65	0.00	0.00
Extracurricular (34XX, 35XX)	60,299.81	0.00	0.00
Total Depreciation for FY2023	644,024.70	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
Governmental Activities *							
Compensated Absences	2,383,917.41	0.00	0.00	175,556.05	2,208,361.36	0.00	2,208,361.36
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,383,917.41	0.00	0.00	175,556.05	2,208,361.36	0.00	2,208,361.36

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

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



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Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	2,637,036.15	901,181.40	0.00	3,538,217.55
Net Pension - TRS	18,334,878.10	4,936,464.40	0.00	23,271,342.50

