



# Trustees' Financial Summary

## FY2023-24

Submit ID: 0258-57902898

### 14 Fergus County

### 0258 Lewistown Elem

**Due Date:**

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

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

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

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

### Certification

**Business Manager/Clerk:**

Rebekah Rhoades

**Phone #:**

(406) 535-8777

(Signature)

(Date)

**Chair, Board of Trustees:**

Kris Birdwell

(Signature)

(Date)

**County Superintendent**

Rhonda Long

(Signature)

(Date)

### Software

Accounting Package:

Tyler Technologies (CSA/Infinite Visions)

For FY24 did the district employ a certified special education director?

No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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**14 Fergus County**

**0258 Lewistown Elem**

## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
021	Elementary Bond 2022	LOCAL		
102	Garfield Donations	LOCAL	2009	
103	Highland Park Donations	LOCAL	2009	
104	Lewis & Clark Donations	LOCAL	2009	
105	LJHS Donations	LOCAL	2009	
116	Phillips 66 Grant	LOCAL		
117	Garfield Ski Trips	LOCAL		
119	DAR Music Grant	LOCAL		
128	Chromebook Fees - Online Learning	LOCAL		
129	Flex Forfeitures	LOCAL		
147	Junior High Band Rental	LOCAL		
192	Dept of Revenue - Tax Credit Donations	LOCAL		
231	PTO - Billable	LOCAL		
232	Garfield PTO Donations	LOCAL	2013	
233	Highland Park PTO Donations	LOCAL	2013	
234	Lewis & Clark PTO Donations	LOCAL	2013	
235	LJHS PTO Donations	LOCAL	2013	
236	Coats for Kids	LOCAL	2013	
237	Sports Inc Donation	LOCAL		
238	Spika/Community 7-12 School Supply Donation	LOCAL		
261	Retiree Health Insurance	LOCAL		
287	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
327	Advancing Ag Ed	STATE		
329	Tobacco Use Grant	STATE		
355	Activity Bus Insurance Claims	LOCAL		
365	Indian Ed For All	STATE		
376	Transformational Learning	STATE		
377	Advanced Opportunity Aid	STATE		
451	Carl Perkins - JHS	FEDERAL		
458	MTSS	FEDERAL		
493	Indirect Costs	LOCAL		
494	Title I - Schoolwide	FEDERAL	2012	Federal



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
509	Reimbursable from Student Activities	LOCAL		
542	Elementary Book Fair	LOCAL	2009	
566	Moodie Donation	LOCAL	2012	
612	Building Reserve - Voted	STATE		
613	Building Reserve - Non Voted	STATE		
633	District Reimbursements	LOCAL	2008	
738	ARPA HOMELESS	FEDERAL		
785	ESSER III - ARPA BASE	FEDERAL		
786	ESSER III - ARPA SUPPLEMENTAL	FEDERAL		
787	ESSER III - ARPA LEARNING LOSS	FEDERAL		
865	Tolerance Grant	LOCAL		
910	Budget Amendment			



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	678,472.45	199,505.17	492,219.00	265,639.90
02	Taxes Receivable - Real and Personal (120-149)	71,008.66	15,673.17	3,983.35	
03	Taxes Receivable - Protested (150-159)	0.15		0.04	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				32,525.85
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	749,481.26	215,178.34	496,202.39	298,165.75
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	71,008.81	15,673.17	3,983.39	23,750.30
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				32,525.85
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	678,472.45	199,505.17	492,219.00	241,889.60
52	<b>TOTAL FUND BALANCE/EQUITY</b>	678,472.45	199,505.17	492,219.00	274,415.45
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	749,481.26	215,178.34	496,202.39	298,165.75



# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,367.27	153,695.80	542,851.03	
02	Taxes Receivable - Real and Personal (120-149)	7,375.20			
03	Taxes Receivable - Protested (150-159)	0.02			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			240,600.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	18,742.49	153,695.80	783,451.03	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	7,375.22			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	11,367.27	153,695.80	783,451.03	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,367.27	153,695.80	783,451.03	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18,742.49	153,695.80	783,451.03	



# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,487.95	30,067.45
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			6,487.95	30,067.45
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			6,487.95	30,067.45
52	<b>TOTAL FUND BALANCE/EQUITY</b>			6,487.95	30,067.45
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			6,487.95	30,067.45



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	101,026.38			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	101,026.38			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	101,026.38			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	101,026.38			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	101,026.38			



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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	144,087.00	140,506.41		241,920.79
02	Taxes Receivable - Real and Personal (120-149)	2,286.91			55,351.24
03	Taxes Receivable - Protested (150-159)				0.14
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	146,373.91	140,506.41		297,272.17
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	2,286.91			55,351.38
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	144,087.00	140,506.41		241,920.79
52	<b>TOTAL FUND BALANCE/EQUITY</b>	144,087.00	140,506.41		241,920.79
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	146,373.91	140,506.41		297,272.17





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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,537,118.88	1,314,699.16		
02	Taxes Receivable - Real and Personal (120-149)		4,865.75		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,537,118.88	1,319,564.91		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		4,865.75		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	6,015,349.17			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,521,769.71	1,314,699.16		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,537,118.88	1,314,699.16		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,537,118.88	1,319,564.91		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			92,896.71	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			92,896.71	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			92,896.71	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			92,896.71	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			92,896.71	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			83,135.80	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			83,135.80	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			83,135.80	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			83,135.80	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			83,135.80	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	793,709.07	616,778.78		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	793,709.07	616,778.78		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	793,709.07	616,778.78		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	793,709.07	616,778.78		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	793,709.07	616,778.78		



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## Balance Sheet

		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Custodial Fund - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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		2023 Value	2024 Value
1111	District Levy - Real Property		1,793,594.72	1,828,776.50
1112	District Levy - Personal Property		59,058.74	25,459.62
1114	District Levy - Personal Property/Mobile Homes		19,163.11	21,088.66
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		8,457.86	16,949.00
1190	Penalties and Interest on Taxes		6,834.60	3,351.51
1510	Interest Earnings		3,885.80	18,386.14
3110	Direct State Aid		2,603,672.86	2,737,292.34
3111	Quality Educator		262,972.75	280,783.27
3112	At Risk Student		29,875.74	31,016.61
3113	Indian Education For All		20,905.44	21,925.47
3114	American Indian Achievement Gap		5,267.00	7,520.00
3115	State Special Education Allowable Cost Payment to Districts		433,161.81	386,711.49
3116	Data For Achievement		20,016.42	20,990.13
3120	State - Guaranteed Tax Base Aid		1,791,982.01	1,791,364.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>7,058,848.86</b>	<b>7,191,615.15</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2023 Value	2024 Value	
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	2,521,088.07	2,655,545.91	
			2XX Personal Services - Employee Benefits	488,870.37	534,930.13	
			3XX Purchased Professional and Technical Services	520.19	1,459.64	
			4XX Purchased Property Services	16,036.98	15,182.09	
			5XX Other Purchased Services	3,786.21	4,376.00	
			6XX Supplies and Materials	96,342.80	105,478.67	
			7XX Property and Equipment Acquisition	12,893.27	10,019.16	
			810 Dues and Fees	88.96	105.95	
		<b>21XX</b>	<b>Support Services - Students</b>			
			1XX Personal Services - Salaries	134,094.58	105,948.24	
			2XX Personal Services - Employee Benefits	31,285.74	25,460.53	
			3XX Purchased Professional and Technical Services	1,200.00	600.00	
			5XX Other Purchased Services	3,465.94	3,889.08	
			6XX Supplies and Materials	848.56	493.69	
			810 Dues and Fees	45.00	189.50	
		<b>221X</b>	<b>Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	1,440.00	0.00	
			2XX Personal Services - Employee Benefits	6.62	0.00	





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
			3XX Purchased Professional and Technical Services	2,603.52	3,165.71	
			5XX Other Purchased Services	2,563.28	2,287.35	
			810 Dues and Fees	129.00	0.00	
		<b>222X</b>	<b>Educational Media Services</b>			
			1XX Personal Services - Salaries	128,748.52	121,682.46	
			2XX Personal Services - Employee Benefits	29,010.18	27,262.81	
			4XX Purchased Property Services	460.27	0.00	
			6XX Supplies and Materials	19,821.90	19,555.41	
		<b>23XX</b>	<b>Support Services - General Administration</b>			
			1XX Personal Services - Salaries	97,337.25	111,823.49	
			2XX Personal Services - Employee Benefits	26,522.65	27,474.24	
			3XX Purchased Professional and Technical Services	25,063.67	31,436.19	
			5XX Other Purchased Services	35,077.28	37,083.16	
			6XX Supplies and Materials	3,079.52	3,802.87	
			810 Dues and Fees	8,821.40	8,662.68	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
			1XX Personal Services - Salaries	525,366.58	538,475.54	
			2XX Personal Services - Employee Benefits	149,134.48	166,686.81	
			5XX Other Purchased Services	22,411.27	19,899.04	
			6XX Supplies and Materials	5,661.79	4,213.47	
			810 Dues and Fees	1,907.00	1,896.00	
		<b>258X</b>	<b>Admin. Tech. - Technology Coordinator</b>			
			1XX Personal Services - Salaries	74,863.97	82,098.25	
			2XX Personal Services - Employee Benefits	32,220.11	32,678.18	
			3XX Purchased Professional and Technical Services	10,527.29	9,009.75	
			4XX Purchased Property Services	100.00	0.00	
			5XX Other Purchased Services	795.50	0.00	
			8XX Other Expenditures	577.80	588.50	
		<b>25XX</b>	<b>Support Services - Business</b>			
			1XX Personal Services - Salaries	127,232.02	131,850.55	
			2XX Personal Services - Employee Benefits	31,808.75	35,911.21	
			3XX Purchased Professional and Technical Services	31,046.91	27,790.79	
			4XX Purchased Property Services	13,904.30	12,817.28	
			5XX Other Purchased Services	9,933.55	11,829.32	
			6XX Supplies and Materials	7,813.63	5,797.23	
			810 Dues and Fees	1,442.11	2,059.47	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	337,714.35	335,346.73	
			2XX Personal Services - Employee Benefits	135,591.93	142,386.94	
			3XX Purchased Professional and Technical Services	22,010.18	24,392.91	
			4XX Purchased Property Services	314,632.77	290,680.61	
			5XX Other Purchased Services	37,522.60	65,394.33	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
			6XX Supplies and Materials	62,574.60	31,446.04	
			810 Dues and Fees	365.76	365.76	
	<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	834,390.72	807,410.28	
			2XX Personal Services - Employee Benefits	162,554.11	136,238.41	
			3XX Purchased Professional and Technical Services	0.00	3,542.64	
			4XX Purchased Property Services	4.35	0.00	
			5XX Other Purchased Services	1,574.52	1,812.60	
			6XX Supplies and Materials	5,586.73	4,112.90	
		<b>221X</b>	<b>Improvement of Instruction Services</b>			
			5XX Other Purchased Services	1,800.00	0.00	
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	39,688.52	31,576.70	
	<b>365</b>	<b>Indian Education for All</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	10,034.86	20,210.72	
			2XX Personal Services - Employee Benefits	1,661.30	3,966.54	
			3XX Purchased Professional and Technical Services	0.00	2,138.00	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	7,996.23	8,122.53	
			2XX Personal Services - Employee Benefits	1,085.22	1,305.06	
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			4XX Purchased Property Services	0.00	825.92	
			5XX Other Purchased Services	0.00	234.10	
			6XX Supplies and Materials	0.00	2,208.01	
			810 Dues and Fees	0.00	4.83	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	55,760.61	60,664.41	
			2XX Personal Services - Employee Benefits	5,667.25	3,492.82	
			3XX Purchased Professional and Technical Services	329.39	310.59	
			4XX Purchased Property Services	90.00	0.00	
			6XX Supplies and Materials	4,058.07	0.00	
			810 Dues and Fees	4.42	0.00	
	<b>910</b>	<b>Food Services</b>				
		<b>31XX</b>	<b>Food Services</b>			
			1XX Personal Services - Salaries	105,095.25	76,544.59	
			2XX Personal Services - Employee Benefits	7,054.00	12,175.53	
			5XX Other Purchased Services	419.76	419.76	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2023 Value	2024 Value
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives		96,607.09	207,932.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>6,989,873.38</u>	<u>7,216,778.62</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					703,635.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,191,615.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,216,778.62	(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)					678,472.45	(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		2023 Value	2024 Value
1111	District Levy - Real Property		412,995.29	412,629.97
1112	District Levy - Personal Property		12,863.56	5,791.67
1114	District Levy - Personal Property/Mobile Homes		4,163.54	4,759.68
1190	Penalties and Interest on Taxes		1,408.57	737.17
1510	Interest Earnings		957.90	4,391.93
1900	Other Revenue from Local Sources		61.95	43.00
2220	County On-Schedule Transportation Reimbursement		46,844.94	52,053.33
3210	State - On-Schedule Transportation Reimbursement		46,844.95	52,053.33
5200	Sale or Compensation for Loss of Assets		2,797.42	2,367.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			528,938.12	534,827.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2023 Value	2024 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX</b>	<b>Support Services - General Administration</b>			
			1XX	Personal Services - Salaries	11,629.93	13,882.59
			2XX	Personal Services - Employee Benefits	2,568.83	2,639.37
		<b>25XX</b>	<b>Support Services - Business</b>			
			1XX	Personal Services - Salaries	29,832.52	30,778.09
			2XX	Personal Services - Employee Benefits	8,584.70	9,718.56
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			4XX	Purchased Property Services	16,955.33	14,187.05
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX	Personal Services - Salaries	233,867.93	231,129.71
			2XX	Personal Services - Employee Benefits	46,303.48	42,671.86
			3XX	Purchased Professional and Technical Services	6,785.61	9,663.63
			4XX	Purchased Property Services	4,118.45	4,347.45
			5XX	Other Purchased Services	23,096.16	22,494.63
			6XX	Supplies and Materials	88,766.82	90,422.14
			810	Dues and Fees	0.00	63.72
	<b>280</b>	<b>Special Education - Local and State</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX	Personal Services - Salaries	37,880.82	36,054.50
			2XX	Personal Services - Employee Benefits	18,024.89	17,315.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					528,415.47	525,369.21



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance						190,046.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						534,827.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						525,369.21 (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)						199,505.17 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	192,449.55	97,181.48
1112	District Levy - Personal Property	6,109.35	2,157.91
1114	District Levy - Personal Property/Mobile Homes	2,144.31	1,541.42
1190	Penalties and Interest on Taxes	608.47	251.35
1510	Interest Earnings	2,386.44	15,319.85
5200	Sale or Compensation for Loss of Assets	0.00	5,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>203,698.12</b>	<b>121,452.01</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>27XX Student Transportation Services</b>					
			7XX Property and Equipment Acquisition	0.00	120,210.91
<b>720 School Sponsored Athletics</b>					
<b>27XX Student Transportation Services</b>					
			7XX Property and Equipment Acquisition	1,128.05	66,184.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,128.05</b>	<b>186,395.11</b>

#### Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	557,162.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	121,452.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	186,395.11	(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)	492,219.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2023 Value	2024 Value
1510	Interest Earnings	1,243.91	7,915.02
1611	National School Lunch Program	271,337.36	245,681.89
1630	Catering Sales	9,755.53	7,040.07
1900	Other Revenue from Local Sources	1,113.29	2,156.11
1920	Contributions/Donations from Private Sources	1,500.00	0.00
4550	Federal School Nutrition Reimbursement	328,120.57	345,757.13
4610	School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	31,947.00	35,311.80
5200	Sale or Compensation for Loss of Assets	0.00	500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>645,017.66</b>	<b>644,362.02</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>461 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)</b>					
<b>31XX Food Services</b>					
			6XX Supplies and Materials	31,716.48	35,273.65
<b>910 Food Services</b>					
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	13,384.09	13,837.65
			2XX Personal Services - Employee Benefits	798.55	672.25
<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	170,343.83	218,510.44
			2XX Personal Services - Employee Benefits	26,556.49	15,744.27
			3XX Purchased Professional and Technical Services	10,598.90	11,490.27
			4XX Purchased Property Services	2,584.75	4,219.88
			5XX Other Purchased Services	1,580.39	1,488.25
			6XX Supplies and Materials	340,651.56	351,213.09
			810 Dues and Fees	750.00	853.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>598,965.04</b>	<b>653,303.69</b>



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance						286,647.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						644,362.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						653,303.69 (3)
Increase/Decrease of Reserve for Inventories						
This Year	32,525.85	Less Last Year	35,815.74	(4a)		-3,289.89
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						-3,289.89 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						274,415.45 (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	2023 Value	2024 Value
1111	District Levy - Real Property	178,525.29	201,325.87
1112	District Levy - Personal Property	5,578.07	2,626.12
1114	District Levy - Personal Property/Mobile Homes	1,911.99	2,222.35
1190	Penalties and Interest on Taxes	576.79	337.90
1510	Interest Earnings	365.26	824.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>186,957.40</b>	<b>207,336.73</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2023 Value	2024 Value
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
		1XX	Personal Services - Salaries	190,934.58	194,723.12
		2XX	Personal Services - Employee Benefits	24,157.10	33,714.28
		5XX	Other Purchased Services	0.00	6,185.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>215,091.68</b>	<b>234,623.14</b>

#### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	38,653.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	207,336.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	234,623.14	(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)	11,367.27	(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	2023 Value	2024 Value
	1510 Interest Earnings	1,479.57	5,713.74
	2240 County Retirement Distribution	861,019.87	957,937.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>862,499.44</b>	<b>963,650.84</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	416,184.65	429,322.40
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	22,504.70	25,864.77
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	249.98	0.00
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	23,527.03	20,640.19
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	18,234.16	32,795.32
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	86,467.17	89,473.35
		<b>258X Admin. Tech. - Technology Coordinator</b>			
			2XX Personal Services - Employee Benefits	12,299.04	13,581.24
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	25,337.17	26,460.02
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	54,404.85	54,156.50
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	36,660.86	37,183.49
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	169,379.95	168,168.17
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	5,661.48	5,351.87
	<b>365 Indian Education for All</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	1,661.54	3,424.45
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	1,364.72	1,379.32



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2023 Value	2024 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		7,514.16	7,547.75
	910	Food Services				
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits		2,063.31	2,159.82
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		41,146.19	42,491.34
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits		0.00	35,273.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>924,660.96</u>	<u>995,273.65</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					185,318.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					963,650.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					995,273.65	(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)					153,695.80	(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	2024 Value
<b>102</b>	<b>Garfield Donations</b>	
1900	Other Revenue from Local Sources	532.00
1920	Contributions/Donations from Private Sources	908.55
<b>103</b>	<b>Highland Park Donations</b>	
1900	Other Revenue from Local Sources	1,287.92
1920	Contributions/Donations from Private Sources	207.20
<b>104</b>	<b>Lewis &amp; Clark Donations</b>	
1900	Other Revenue from Local Sources	4,758.75
1920	Contributions/Donations from Private Sources	350.00
<b>105</b>	<b>LJHS Donations</b>	
1900	Other Revenue from Local Sources	5,214.89
<b>117</b>	<b>Garfield Ski Trips</b>	
1900	Other Revenue from Local Sources	10,190.00
<b>119</b>	<b>DAR Music Grant</b>	
1920	Contributions/Donations from Private Sources	5,000.00
<b>128</b>	<b>Chromebook Fees - Online Learning</b>	
1900	Other Revenue from Local Sources	315.00
<b>192</b>	<b>Dept of Revenue - Tax Credit Donations</b>	
1925	Innovative Education Payment	2,500.00
<b>231</b>	<b>PTO - Billable</b>	
1920	Contributions/Donations from Private Sources	7,611.26
<b>232</b>	<b>Garfield PTO Donations</b>	
1920	Contributions/Donations from Private Sources	1,528.36
<b>233</b>	<b>Highland Park PTO Donations</b>	
1920	Contributions/Donations from Private Sources	3,565.54
<b>234</b>	<b>Lewis &amp; Clark PTO Donations</b>	
1920	Contributions/Donations from Private Sources	1,318.91
<b>235</b>	<b>LJHS PTO Donations</b>	
1920	Contributions/Donations from Private Sources	1,342.81
<b>237</b>	<b>Sports Inc Donation</b>	
1920	Contributions/Donations from Private Sources	2,000.00
<b>261</b>	<b>Retiree Health Insurance</b>	
1900	Other Revenue from Local Sources	20.38
<b>287</b>	<b>Aggregate Reim/Indirects</b>	
1900	Other Revenue from Local Sources	2,235.84
1920	Contributions/Donations from Private Sources	750.00
1950	Services Provided Other School Districts or Coops	2,314.48
1960	Services Provided Other Local Governmental Units	5,413.98



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<b>329 Tobacco Use Grant</b>		
3290 State - Other State Grants		10,000.00
<b>458 MTSS</b>		
4580 IDEA, Special Education State Personnel Development		20,000.00
<b>493 Indirect Costs</b>		
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements		21,731.00
<b>494 Title I - Schoolwide</b>		
4940 Title I, ESEA, Schoolwide Program		424,728.00
<b>542 Elementary Book Fair</b>		
1900 Other Revenue from Local Sources		3,238.84
<b>566 Moodie Donation</b>		
1920 Contributions/Donations from Private Sources		8,000.00
<b>633 District Reimbursements</b>		
1900 Other Revenue from Local Sources		971.66
1920 Contributions/Donations from Private Sources		200.00
3357 Medicaid - Montana Administrative Claiming Reimbursement		40,002.27
5200 Sale or Compensation for Loss of Assets		1,115.55
<b>738 ARPA HOMELESS</b>		
7380 ARP - Homeless Children and Youth		4,031.00
<b>785 ESSER III - ARPA BASE</b>		
7850 ARP - State School Emergency Relief Fund		1,362,606.00
<b>786 ESSER III - ARPA SUPPLEMENTAL</b>		
7850 ARP - State School Emergency Relief Fund		10,561.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u><u>1,966,551.19</u></u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>102</b>	<b>Garfield Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
	6XX Supplies and Materials				100.56
			<b>102 Subtotal</b>		<u>100.56</u>
<b>103</b>	<b>Highland Park Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
	6XX Supplies and Materials				220.62
			<b>103 Subtotal</b>		<u>220.62</u>
<b>104</b>	<b>Lewis &amp; Clark Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
	5XX Other Purchased Services				2,610.00
	6XX Supplies and Materials				1,187.85



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object	2023 Value	2024 Value	
		222X	222X Educational Media Services			
			6XX Supplies and Materials		1,000.00	
			<b>104 Subtotal</b>		<u>4,797.85</u>	
105	LJHS Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services		100.86	
			6XX Supplies and Materials		3,238.19	
			<b>105 Subtotal</b>		<u>3,339.05</u>	
116	Phillips 66 Grant					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials		141.98	
			<b>116 Subtotal</b>		<u>141.98</u>	
117	Garfield Ski Trips					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services		10,255.00	
			<b>117 Subtotal</b>		<u>10,255.00</u>	
231	PTO - Billable					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries		136.00	
			2XX Personal Services - Employee Benefits		26.26	
			3XX Purchased Professional and Technical Services		1,300.00	
			5XX Other Purchased Services		1,132.27	
			6XX Supplies and Materials		1,911.11	
	27XX Student Transportation Services					
			1XX Personal Services - Salaries		2,956.14	
			2XX Personal Services - Employee Benefits		149.48	
			<b>231 Subtotal</b>		<u>7,611.26</u>	
232	Garfield PTO Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services		41.25	
			6XX Supplies and Materials		1,833.75	
			<b>232 Subtotal</b>		<u>1,875.00</u>	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2023 Value	2024 Value
233	Highland Park PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,737.72
			<b>233 Subtotal</b>		2,737.72
234	Lewis & Clark PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,699.78
			<b>234 Subtotal</b>		1,699.78
235	LJHS PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,711.37
			<b>235 Subtotal</b>		1,711.37
287	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			6XX Supplies and Materials		1,859.00
			7XX Property and Equipment Acquisition		5,169.00
	890 Other Community Services				
	33XX Community Services				
			6XX Supplies and Materials		3,807.51
			<b>287 Subtotal</b>		10,835.51
329	Tobacco Use Grant				
	329 State - Miscellaneous Grants				
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		10,000.00
			<b>329 Subtotal</b>		10,000.00
458	MTSS				
	458 IDEA, Special Education State Personnel Development				
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		9,247.50
			2XX Personal Services - Employee Benefits		1,626.99
			5XX Other Purchased Services		7,190.01
			6XX Supplies and Materials		1,935.50
			<b>458 Subtotal</b>		20,000.00
494	Title I - Schoolwide				
	494 Title I, ESEA, Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		305,878.52



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

PRC	Program	Function	Object	2023 Value	2024 Value
			2XX Personal Services - Employee Benefits		106,063.53
			5XX Other Purchased Services		705.00
			6XX Supplies and Materials		11,327.12
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			1XX Personal Services - Salaries		160.00
			2XX Personal Services - Employee Benefits		43.83
			3XX Purchased Professional and Technical Services		550.00
			<b>494 Subtotal</b>		<b>424,728.00</b>
<b>542</b>	<b>Elementary Book Fair</b>				
	<b>1XX</b>		<b>Regular Education Programs - Elementary/Secondary</b>		
		<b>222X</b>	<b>Educational Media Services</b>		
			3XX Purchased Professional and Technical Services		950.00
			6XX Supplies and Materials		2,897.14
			<b>542 Subtotal</b>		<b>3,847.14</b>
<b>566</b>	<b>Moodie Donation</b>				
	<b>1XX</b>		<b>Regular Education Programs - Elementary/Secondary</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		437.76
			2XX Personal Services - Employee Benefits		21.45
			6XX Supplies and Materials		3,400.73
			<b>566 Subtotal</b>		<b>3,859.94</b>
<b>633</b>	<b>District Reimbursements</b>				
	<b>1XX</b>		<b>Regular Education Programs - Elementary/Secondary</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		550.00
			2XX Personal Services - Employee Benefits		141.74
			6XX Supplies and Materials		125.27
		<b>21XX</b>	<b>Support Services - Students</b>		
			1XX Personal Services - Salaries		10,130.09
			2XX Personal Services - Employee Benefits		5,178.30
			6XX Supplies and Materials		194.00
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			6XX Supplies and Materials		2,322.00
		<b>25XX</b>	<b>Support Services - Business</b>		
			810 Dues and Fees		1,250.00
	<b>910</b>		<b>Food Services</b>		
		<b>31XX</b>	<b>Food Services</b>		
			6XX Supplies and Materials		125.00
			<b>633 Subtotal</b>		<b>20,016.40</b>





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
738	ARPA HOMELESS					
	738 ARP - Homeless Children and Youth					
		1XXX	Instruction			
			6XX	Supplies and Materials		4,031.26
				<b>738 Subtotal</b>		<u>4,031.26</u>
785	ESSER III - ARPA BASE					
	785 ARP - State School Emergency Relief Fund - Basic					
		1XXX	Instruction			
			1XX	Personal Services - Salaries		65,824.75
			2XX	Personal Services - Employee Benefits		24,624.42
			3XX	Purchased Professional and Technical Services		8,262.50
			6XX	Supplies and Materials		114,076.77
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries		101,979.53
			2XX	Personal Services - Employee Benefits		43,527.60
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries		6,930.00
			2XX	Personal Services - Employee Benefits		1,240.00
		222X	Educational Media Services			
			6XX	Supplies and Materials		147,202.73
		24XX	Support Services - School Administration			
			6XX	Supplies and Materials		989.00
		258X	Admin. Tech. - Technology Coordinator			
			1XX	Personal Services - Salaries		46,319.63
			2XX	Personal Services - Employee Benefits		8,436.76
			3XX	Purchased Professional and Technical Services		10,241.00
		25XX	Support Services - Business			
			6XX	Supplies and Materials		9,563.99
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials		71,137.46
			7XX	Property and Equipment Acquisition		29,259.04
		27XX	Student Transportation Services			
			6XX	Supplies and Materials		1,158.00
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition		650,512.55
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			940	Indirect Costs		21,320.00
				<b>785 Subtotal</b>		<u>1,362,605.73</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
786	ESSER III - ARPA SUPPLEMENTAL					
	786 ARP - State School Emergency Relief Fund - Supplemental					
	1XXX Instruction					
			6XX Supplies and Materials			10,150.00
			62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs			411.00
			<b>786 Subtotal</b>			<u>10,561.00</u>
865	Tolerance Grant					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			300.00
			<b>865 Subtotal</b>			<u>300.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>						<u>1,905,275.17</u>

Schedule Of Changes Worksheet					Fund Code 15	
Beginning Fund Balance					722,175.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,966,551.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,905,275.17	(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)					783,451.03	(5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	1,440.55	100.56	1,339.99
103 Highland Park Donations	1,495.12	220.62	1,274.50
104 Lewis & Clark Donations	5,108.75	4,797.85	310.90
105 LJHS Donations	5,214.89	3,339.05	1,875.84
116 Phillips 66 Grant	0.00	141.98	-141.98
117 Garfield Ski Trips	10,190.00	10,255.00	-65.00
119 DAR Music Grant	5,000.00	0.00	5,000.00
128 Chromebook Fees - Online Learning	315.00	0.00	315.00
192 Dept of Revenue - Tax Credit Donations	2,500.00	0.00	2,500.00
231 PTO - Billable	7,611.26	7,611.26	0.00
232 Garfield PTO Donations	1,528.36	1,875.00	-346.64
233 Highland Park PTO Donations	3,565.54	2,737.72	827.82



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
234 Lewis & Clark PTO Donations	1,318.91	1,699.78	-380.87
235 LJHS PTO Donations	1,342.81	1,711.37	-368.56
237 Sports Inc Donation	2,000.00	0.00	2,000.00
261 Retiree Health Insurance	20.38	0.00	20.38
287 Aggregate Reim/Indirects	10,714.30	10,835.51	-121.21
329 Tobacco Use Grant	10,000.00	10,000.00	0.00
458 MTSS	20,000.00	20,000.00	0.00
493 Indirect Costs	21,731.00	0.00	21,731.00
494 Title I - Schoolwide	424,728.00	424,728.00	0.00
542 Elementary Book Fair	3,238.84	3,847.14	-608.30
566 Moodie Donation	8,000.00	3,859.94	4,140.06
633 District Reimbursements	42,289.48	20,016.40	22,273.08
738 ARPA HOMELESS	4,031.00	4,031.26	-0.26
785 ESSER III - ARPA BASE	1,362,606.00	1,362,605.73	0.27
786 ESSER III - ARPA SUPPLEMENTAL	10,561.00	10,561.00	0.00
865 Tolerance Grant	0.00	300.00	-300.00
<b>Total</b>	<b>1,966,551.19</b>	<b>1,905,275.17</b>	<b>61,276.02</b>



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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			2023 Value	2024 Value
	1510 Interest Earnings			75.04	307.75
	1910 Rentals			7,195.00	0.00
	6100 Material Prior Period Revenue Adjustments			0.00	-2,310.00
<b>147</b>	<b>Junior High Band Rental</b>				
	1910 Rentals			1,835.90	2,228.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>				<u>9,105.94</u>	<u>225.85</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object		2023 Value	2024 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>26XX Operation and Maintenance of Plant Services</b>				
			6XX Supplies and Materials		6,601.93	0.00
<b>147</b>	<b>Junior High Band Rental</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>1XXX Instruction</b>				
			4XX Purchased Property Services		1,985.00	3,483.00
			6XX Supplies and Materials		89.64	68.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>8,676.57</u>	<u>3,551.10</u>

Schedule Of Changes Worksheet							Fund Code 20	
Beginning Fund Balance							9,813.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							225.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							3,551.10	(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)							6,487.95	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21**

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	154.06	895.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>154.06</u>	<u>895.21</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21**

PRC	Program	Function	Object	2023 Value	2024 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					29,172.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					895.21	(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)					30,067.45	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 24 - Metal Mines Tax Reserve Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24**

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	517.63	3,007.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>517.63</u>	<u>3,007.91</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24**

PRC	Program	Function	Object	2023 Value	2024 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					98,018.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,007.91	(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)					101,026.38	(5)



# Trustees' Financial Summary

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Submit ID: 0258-57902898

14 Fergus County

0258 Lewistown Elem

## 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	2023 Value	2024 Value
1111	District Levy - Real Property	59,895.67	58,746.14
1112	District Levy - Personal Property	1,956.86	831.73
1114	District Levy - Personal Property/Mobile Homes	636.24	682.60
1190	Penalties and Interest on Taxes	204.82	109.18
1510	Interest Earnings	590.89	3,963.85
1900	Other Revenue from Local Sources	21.27	0.00
3281	State - Technology Aid	5,489.84	5,536.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>68,795.59</b>	<b>69,869.72</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>222X Educational Media Services</b>					
			3XX Purchased Professional and Technical Services	19,612.33	28,189.48
			5XX Other Purchased Services	3,839.04	2,054.74
			6XX Supplies and Materials	8,421.05	4,499.36
<b>258X Admin. Tech. - Technology Coordinator</b>					
			3XX Purchased Professional and Technical Services	11,331.56	17,480.60
			4XX Purchased Property Services	6.53	2.88
			5XX Other Purchased Services	1,515.03	1,359.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>44,725.54</b>	<b>53,586.08</b>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					127,803.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					69,869.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					53,586.08	(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)					144,087.00	(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		2023 Value	2024 Value
	1510 Interest Earnings		634.46	4,295.31
	1900 Other Revenue from Local Sources		2,400.00	4,672.90
	3760 State - Transformational Learning Aid		0.00	17,360.00
	3770 State - Advanced Opportunity Aid		7,134.19	11,833.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>10,168.65</b>	<b>38,161.98</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2023 Value	2024 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services	0.00	4,412.75
<b>376</b>	<b>Transformational Learning</b>				
	<b>376 State - Transformational Learning Aid</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	0.00	990.00
			6XX Supplies and Materials	0.00	5,171.90
<b>377</b>	<b>Advanced Opportunity Aid</b>				
	<b>377 State - Advanced Opportunity Aid</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	497.06
			2XX Personal Services - Employee Benefits	0.00	24.35
			3XX Purchased Professional and Technical Services	492.00	2,710.39
			5XX Other Purchased Services	0.00	5,931.73
			6XX Supplies and Materials	0.00	422.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>492.00</b>	<b>20,160.52</b>





# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 29**

Beginning Fund Balance						122,504.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						38,161.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,160.52 (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)						140,506.41 (5)



# Trustees' Financial Summary

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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	2023 Value	2024 Value
1111	District Levy - Real Property	1,438,857.38	1,475,536.90
1112	District Levy - Personal Property	36,173.75	24,889.57
1114	District Levy - Personal Property/Mobile Homes	12,064.13	16,231.55
1190	Penalties and Interest on Taxes	1,808.80	2,299.25
1510	Interest Earnings	1,020.63	11,293.79
3120	State - Guaranteed Tax Base Aid	88,865.06	187,162.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,578,789.75</b>	<b>1,717,413.82</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>					
			840 Principal On Debt	370,000.00	725,000.00
			850 Interest on Debt	1,154,782.78	803,550.00
			860 Agent Fees/Issuance Costs	450.00	500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,525,232.78</b>	<b>1,529,050.00</b>

#### Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance					53,556.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,717,413.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,529,050.00	(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)					241,920.79	(5)



# Trustees' Financial Summary

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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	2023 Value	2024 Value
	1510 Interest Earnings	22,610.80	150,112.44
	5200 Sale or Compensation for Loss of Assets	3,000.00	0.00
<b>021</b>	<b>Elementary Bond 2022</b>		
	1510 Interest Earnings	705,602.16	635,687.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>731,212.96</u>	<u>785,800.39</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>51XX General Obligation Bonds, Special Assessments and Interest</b>			
			860 Agent Fees/Issuance Costs	50.00	0.00
<b>021</b>	<b>Elementary Bond 2022</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	107,847.64
		<b>25XX Support Services - Business</b>			
			3XX Purchased Professional and Technical Services	0.00	1,500.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	14,231,048.99	7,718,107.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>14,231,098.99</u>	<u>7,827,455.22</u>

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	17,472,377.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	785,800.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,827,455.22	(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	6,015,349.17	
Less Last Year	8,908,953.28	(4b)
	-2,893,604.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,537,118.88	(5)



# Trustees' Financial Summary

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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	2023 Value	2024 Value
	3283 State - School Major Maintenance Aid (SMMA)	74,357.99	77,957.63
<b>612</b>	<b>Building Reserve - Voted</b>		
	1111 District Levy - Real Property	95,690.87	93,266.31
	1112 District Levy - Personal Property	3,193.29	1,457.21
	1114 District Levy - Personal Property/Mobile Homes	1,397.85	1,076.71
	1190 Penalties and Interest on Taxes	467.43	176.52
	1510 Interest Earnings	5,642.67	26,255.75
<b>613</b>	<b>Building Reserve - Non Voted</b>		
	1111 District Levy - Real Property	35,401.43	34,391.70
	1112 District Levy - Personal Property	1,050.58	358.04
	1114 District Levy - Personal Property/Mobile Homes	0.00	410.22
	1190 Penalties and Interest on Taxes	0.00	57.42
	1510 Interest Earnings	0.00	10,724.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>217,202.11</b>	<b>246,131.69</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>612</b>	<b>Building Reserve - Voted</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	0.00	6,499.00
<b>613</b>	<b>Building Reserve - Non Voted</b>				
	<b>190 School Safety Projects</b>				
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	0.00	48,916.52
			2XX Personal Services - Employee Benefits	0.00	10,499.70
			3XX Purchased Professional and Technical Services	36,559.83	39,693.71
	<b>23XX Support Services - General Administration</b>				
			6XX Supplies and Materials	0.00	862.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>36,559.83</b>	<b>106,471.49</b>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance					1,175,038.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					246,131.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					106,471.49	(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)					1,314,699.16	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 78 - Self Insurance Fund - Health

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78**

PRC	Revenue	2023 Value	2024 Value
	1970 Services Provided Other Funds	146,283.13	127,772.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>146,283.13</u>	<u>127,772.58</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78**

PRC	Program	Function	Object	2023 Value	2024 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
			3XX Purchased Professional and Technical Services	140,773.49	144,415.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>140,773.49</u>	<u>144,415.99</u>

**Schedule Of Changes Worksheet**

Fund Code 78

Beginning Fund Balance	109,540.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,772.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	144,415.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	92,896.71	(5)



# Trustees' Financial Summary

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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	2023 Value	2024 Value
	1XXX Revenues from Student Activities	43,677.22	45,204.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		43,677.22	45,204.54

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

PRC	Program	Function	Object	2023 Value	2024 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	42,851.67	42,570.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				42,851.67	42,570.26

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	80,501.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,204.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,570.26	(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)	83,135.80	(5)



# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2023 Value</b>	<b>2024 Value</b>
XX	280 1XXX 112	Certified Teacher Staff Salaries	452,568.62	405,061.36
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	3,245,046.88	3,200,498.27
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,104.62	14,020.60
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,405.94	3,169.66
XX	XXX 26XX 41X	Energy Utility Services	205,840.34	190,923.21
XX	XXX 4XXX 725	Major Construction Services	14,410,664.54	7,970,356.03
XX	XXX 4XXX 74X	Major Equipment-Replacement	22,506.41	404,763.10
XX	XXX XXXX 355	Technology Contracted Services	103,077.81	105,764.15
XX	XXX XXXX 455	Technology Repairs and Rental	25,170.91	23,107.82
XX	XXX XXXX 535	Technology Communication Services	7,061.18	3,616.22
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	6,185.74
XX	XXX XXXX 682	Technology Supplies	108,968.67	253,630.66
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	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	210 1XXX 112	Certified Teacher Staff Salaries	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





# Trustees' Financial Summary

## FY2023-24

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	141,410.57
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	141,410.57

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	47,133.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	203,630.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,219,316.67
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 FY2026 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	807,410.28	194,723.12	0.00	0.00	0.00
280	1XXX	2XX	136,238.41	33,714.28	0.00	0.00	0.00
280	1XXX	3XX	3,542.64	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,812.60	6,185.74	0.00	0.00	0.00
280	1XXX	6XX	4,112.90	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	31,576.70	0.00	0.00	0.00	0.00
<b>Totals</b>			984,693.53	234,623.14	0.00	0.00	0.00

1,219,316.67

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 FY24 in TEAMS.



# Trustees' Financial Summary

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	229,882.14	0.00	0.00	0.00	229,882.14
Land Improvements	545,467.46	0.00	0.00	0.00	545,467.46
Buildings	5,750,528.64	0.00	245,749.45	0.00	5,996,278.09
Machinery and Equipment	2,363,564.36	0.00	642,104.41	104,147.89	2,901,520.88
Construction in Progress	7,386,722.82	0.00	10,611,711.69	0.00	17,998,434.51
Totals at Historical Cost	16,276,165.42	0.00	11,499,565.55	104,147.89	27,671,583.08
<b>Depreciation</b>					
Improvement Accum	371,668.95	0.00	14,321.62	0.00	385,990.57
Building Accum	3,763,591.52	0.00	194,587.77	0.00	3,958,179.29
Machinery and Equipment Accum	1,650,335.23	0.00	213,729.86	98,858.71	1,765,206.38
Total Accumulated Depreciation	5,785,595.70	0.00	422,639.25	98,858.71	6,109,376.24
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	10,490,569.72	0.00	11,076,926.30	5,289.18	21,562,206.84

\* 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.



# Trustees' Financial Summary

FY2023-24

Submit ID: 0258-57902898

14 Fergus County

0258 Lewistown Elem

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2023	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2024) [a+b-c-d]	(f) Current Portion Due FY2025	(g) Long-Term Portion Due FY2026
<b>Governmental Activities *</b>							
Compensated Absences	298,133.69	0.00	0.00	58,791.05	239,342.64	0.00	239,342.64
Other Post Employment Benefits	1,781,498.51	87,282.24	0.00	0.00	1,868,780.75	0.00	1,868,780.75
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,079,632.20	87,282.24	0.00	58,791.05	2,108,123.39	0.00	2,108,123.39
<b>Bond(s)</b>							
02/03/2022	20,030,000.00	0.00	725,000.00	0.00	19,305,000.00	750,000.00	18,555,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	20,030,000.00	0.00	725,000.00	0.00	19,305,000.00	750,000.00	18,555,000.00

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# Trustees' Financial Summary

**FY2023-24**

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**14 Fergus County**

**0258 Lewistown Elem**

## Net Pension Liability FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	1,463,859.80	37,463.72	0.00	1,501,323.52
Net Pension - TRS	5,574,691.68	343,174.74	0.00	5,917,866.42