



# Trustees' Financial Summary

**FY2022-23**

Submit ID: 0258-46049767

**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

<b>Business Manager/Clerk:</b>	Rebekah Rhoades	<b>Phone #:</b>	(406) 535-8777
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\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

<b>Chair, Board of Trustees:</b>	CJ Bailey
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\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

<b>County Superintendent</b>	Rhonda Long
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\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

### Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY23 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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## 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	
117	Garfield Ski Trips	LOCAL		
128	Chromebook Fees - Online Learning	LOCAL		
129	Flex Forfeitures	LOCAL		
147	Junior High Band Rental	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		
355	Activity Bus Insurance Claims	LOCAL		
365	Indian Ed For All	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
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		



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
633	District Reimbursements	LOCAL	2008	
738	ARPA HOMELESS	FEDERAL		
775	ESSER II - ARPA BASE	FEDERAL		
776	ESSER II - ARPA SPED	FEDERAL		
777	ESSER II - ARPA SUPPLEMENTAL	FEDERAL		
785	ESSER III - ARPA BASE	FEDERAL		
787	ESSER III - ARPA LEARNING LOSS	FEDERAL		
865	Tolerance Grant	LOCAL		



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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)	703,635.92	190,046.96	557,162.10	270,982.47
02	Taxes Receivable - Real and Personal (120-149)	52,316.57	11,663.94	5,232.78	
03	Taxes Receivable - Protested (150-159)	489.18	96.33	2.54	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				35,815.74
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	756,441.67	201,807.23	562,397.42	306,798.21
<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)	52,805.75	11,760.27	5,235.32	20,151.20
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				35,815.74
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	703,635.92	190,046.96	557,162.10	250,831.27
52	<b>TOTAL FUND BALANCE/EQUITY</b>	703,635.92	190,046.96	557,162.10	286,647.01
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	756,441.67	201,807.23	562,397.42	306,798.21



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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)	38,653.68	185,318.61	580,283.01	
02	Taxes Receivable - Real and Personal (120-149)	4,894.93			
03	Taxes Receivable - Protested (150-159)	12.20			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			141,892.00	
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>	43,560.81	185,318.61	722,175.01	
<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)	4,907.13			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	38,653.68	185,318.61	722,175.01	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	38,653.68	185,318.61	722,175.01	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	43,560.81	185,318.61	722,175.01	



# 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)			9,813.20	29,172.24
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>			9,813.20	29,172.24
<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			9,813.20	29,172.24
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,813.20	29,172.24
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,813.20	29,172.24



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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)	98,018.47			
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>	98,018.47			
<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	98,018.47			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	98,018.47			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	98,018.47			



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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)	127,803.36	122,504.95		53,556.97
02	Taxes Receivable - Real and Personal (120-149)	1,750.47			38,893.11
03	Taxes Receivable - Protested (150-159)	17.36			48.93
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>	129,571.19	122,504.95		92,499.01
<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)	1,767.83			38,942.04
<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	127,803.36	122,504.95		53,556.97
52	<b>TOTAL FUND BALANCE/EQUITY</b>	127,803.36	122,504.95		53,556.97
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	129,571.19	122,504.95		92,499.01





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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)	17,472,377.82	1,175,038.96		
02	Taxes Receivable - Real and Personal (120-149)		3,744.26		
03	Taxes Receivable - Protested (150-159)		27.67		
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>	17,472,377.82	1,178,810.89		
<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)		3,771.93		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	8,908,953.28			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	8,563,424.54	1,175,038.96		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	17,472,377.82	1,175,038.96		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	17,472,377.82	1,178,810.89		



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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)			109,540.12	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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>			109,540.12	
<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)			109,540.12	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			109,540.12	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			109,540.12	



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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)			80,501.52	
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>			80,501.52	
<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			80,501.52	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			80,501.52	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			80,501.52	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	717,466.95	140,764.67		
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>	717,466.95	140,764.67		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	717,466.95	140,764.67		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	717,466.95	140,764.67		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	717,466.95	140,764.67		



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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		2022 Value	2023 Value
1111	District Levy - Real Property		1,795,645.38	1,793,594.72
1112	District Levy - Personal Property		38,567.37	59,058.74
1114	District Levy - Personal Property/Mobile Homes		13,133.95	19,163.11
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		11,706.51	8,457.86
1190	Penalties and Interest on Taxes		5,435.23	6,834.60
1510	Interest Earnings		3,002.74	3,885.80
3110	Direct State Aid		2,468,226.86	2,603,672.86
3111	Quality Educator		237,806.41	262,972.75
3112	At Risk Student		29,756.01	29,875.74
3113	Indian Education For All		19,771.70	20,905.44
3114	American Indian Achievement Gap		5,575.00	5,267.00
3115	State Special Education Allowable Cost Payment to Districts		431,664.47	433,161.81
3116	Data For Achievement		18,926.83	20,016.42
3120	State - Guaranteed Tax Base Aid		1,668,204.72	1,791,982.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>6,747,423.18</b>	<b>7,058,848.86</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	2,387,068.15	2,521,088.07
		2XX	Personal Services - Employee Benefits	474,796.90	488,870.37
		3XX	Purchased Professional and Technical Services	800.00	520.19
		4XX	Purchased Property Services	15,862.83	16,036.98
		5XX	Other Purchased Services	9,781.86	3,786.21
		6XX	Supplies and Materials	71,567.61	96,342.80
		7XX	Property and Equipment Acquisition	9,448.27	12,893.27
		810	Dues and Fees	0.00	88.96
		8XX	Other Expenditures	76.16	0.00
		<b>21XX</b>	<b>Support Services - Students</b>		
		1XX	Personal Services - Salaries	120,903.46	134,094.58
		2XX	Personal Services - Employee Benefits	29,917.35	31,285.74
		3XX	Purchased Professional and Technical Services	562.50	1,200.00
		5XX	Other Purchased Services	3,954.31	3,465.94
		6XX	Supplies and Materials	1,556.14	848.56
		810	Dues and Fees	0.00	45.00
		8XX	Other Expenditures	219.00	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
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		1XX	Personal Services - Salaries	11,418.77	1,440.00
		2XX	Personal Services - Employee Benefits	50.89	6.62
		3XX	Purchased Professional and Technical Services	3,483.40	2,603.52
		5XX	Other Purchased Services	1,443.50	2,563.28
		810	Dues and Fees	0.00	129.00
		<b>222X</b>	<b>Educational Media Services</b>		
		1XX	Personal Services - Salaries	110,971.34	128,748.52
		2XX	Personal Services - Employee Benefits	23,568.83	29,010.18
		4XX	Purchased Property Services	0.00	460.27
		5XX	Other Purchased Services	11,079.61	0.00
		6XX	Supplies and Materials	7,864.02	19,821.90
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries	93,446.51	97,337.25
		2XX	Personal Services - Employee Benefits	25,421.40	26,522.65
		3XX	Purchased Professional and Technical Services	18,923.99	25,063.67
		5XX	Other Purchased Services	26,833.53	35,077.28
		6XX	Supplies and Materials	2,810.89	3,079.52
		810	Dues and Fees	0.00	8,821.40
		8XX	Other Expenditures	8,698.76	0.00
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	464,497.31	525,366.58
		2XX	Personal Services - Employee Benefits	141,496.91	149,134.48
		5XX	Other Purchased Services	19,010.14	22,411.27
		6XX	Supplies and Materials	3,940.82	5,661.79
		810	Dues and Fees	0.00	1,907.00
		8XX	Other Expenditures	2,217.50	0.00
		<b>258X</b>	<b>Admin. Tech. - Technology Coordinator</b>		
		1XX	Personal Services - Salaries	80,173.53	74,863.97
		2XX	Personal Services - Employee Benefits	36,748.65	32,220.11
		3XX	Purchased Professional and Technical Services	3,140.20	10,527.29
		4XX	Purchased Property Services	0.00	100.00
		5XX	Other Purchased Services	1,057.70	795.50
		6XX	Supplies and Materials	3,230.15	0.00
		8XX	Other Expenditures	525.00	577.80
		<b>25XX</b>	<b>Support Services - Business</b>		
		1XX	Personal Services - Salaries	123,007.48	127,232.02
		2XX	Personal Services - Employee Benefits	36,830.63	31,808.75
		3XX	Purchased Professional and Technical Services	23,504.99	31,046.91
		4XX	Purchased Property Services	13,379.48	13,904.30
		5XX	Other Purchased Services	7,516.12	9,933.55
		6XX	Supplies and Materials	10,522.19	7,813.63



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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	
			810 Dues and Fees	0.00	1,442.11	
			8XX Other Expenditures	1,160.80	0.00	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	317,607.13	337,714.35	
			2XX Personal Services - Employee Benefits	125,824.80	135,591.93	
			3XX Purchased Professional and Technical Services	18,136.83	22,010.18	
			4XX Purchased Property Services	183,962.51	314,632.77	
			5XX Other Purchased Services	45,341.99	37,522.60	
			6XX Supplies and Materials	47,065.83	62,574.60	
			810 Dues and Fees	0.00	365.76	
			8XX Other Expenditures	338.14	0.00	
	<b>280</b>		<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	766,422.44	834,390.72	
			2XX Personal Services - Employee Benefits	185,403.99	162,554.11	
			4XX Purchased Property Services	0.00	4.35	
			5XX Other Purchased Services	758.43	1,574.52	
			6XX Supplies and Materials	6,719.58	5,586.73	
		<b>221X</b>	<b>Improvement of Instruction Services</b>			
			5XX Other Purchased Services	0.00	1,800.00	
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	68,172.35	39,688.52	
	<b>365</b>		<b>Indian Education for All</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	16,089.36	10,034.86	
			2XX Personal Services - Employee Benefits	2,908.78	1,661.30	
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>			
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	7,988.17	7,996.23	
			2XX Personal Services - Employee Benefits	996.24	1,085.22	
	<b>720</b>		<b>School Sponsored Athletics</b>			
		<b>27XX</b>	<b>Student Transportation Services</b>			
			5XX Other Purchased Services	129.38	0.00	
			6XX Supplies and Materials	4,630.78	0.00	
			8XX Other Expenditures	9.15	0.00	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	54,494.62	55,760.61	
			2XX Personal Services - Employee Benefits	6,318.10	5,667.25	
			3XX Purchased Professional and Technical Services	0.00	329.39	
			4XX Purchased Property Services	0.00	90.00	
			6XX Supplies and Materials	0.00	4,058.07	
			810 Dues and Fees	0.00	4.42	



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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
	<b>910</b>	<b>Food Services</b>				
		<b>31XX</b>	<b>Food Services</b>			
			1XX Personal Services - Salaries		112,590.57	105,095.25
			2XX Personal Services - Employee Benefits		15,656.97	7,054.00
			5XX Other Purchased Services		408.09	419.76
	<b>999</b>	<b>Undistributed</b>				
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives		314,323.99	96,607.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>6,746,787.80</u>	<u>6,989,873.38</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					634,660.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,058,848.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,989,873.38	(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)					703,635.92	(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		302,609.83	412,995.29
	1112 District Levy - Personal Property		6,484.70	12,863.56
	1114 District Levy - Personal Property/Mobile Homes		2,275.34	4,163.54
	1190 Penalties and Interest on Taxes		1,006.31	1,408.57
	1510 Interest Earnings		906.87	957.90
	1900 Other Revenue from Local Sources		25.00	61.95
	2220 County On-Schedule Transportation Reimbursement		49,056.31	46,844.94
	3210 State - On-Schedule Transportation Reimbursement		49,056.33	46,844.95
	5200 Sale or Compensation for Loss of Assets		10,417.26	2,797.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>421,837.95</b>	<b>528,938.12</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	11,130.00	11,629.93
			2XX Personal Services - Employee Benefits	2,543.08	2,568.83
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	29,313.29	29,832.52
			2XX Personal Services - Employee Benefits	9,452.20	8,584.70
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	14,837.14	16,955.33
			5XX Other Purchased Services	1,004.41	0.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	213,810.17	233,867.93
			2XX Personal Services - Employee Benefits	41,386.66	46,303.48
			3XX Purchased Professional and Technical Services	3,801.04	6,785.61
			4XX Purchased Property Services	15,019.86	4,118.45
			5XX Other Purchased Services	16,442.04	23,096.16
			6XX Supplies and Materials	87,453.37	88,766.82
			8XX Other Expenditures	107.23	0.00
	<b>280 Special Education - Local and State</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	40,515.69	37,880.82
			2XX Personal Services - Employee Benefits	16,716.03	18,024.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>503,532.21</b>	<b>528,415.47</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					189,524.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					528,938.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					528,415.47	(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)					190,046.96	(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	2022 Value	2023 Value
1111	District Levy - Real Property	241,019.62	192,449.55
1112	District Levy - Personal Property	5,090.90	6,109.35
1114	District Levy - Personal Property/Mobile Homes	1,605.81	2,144.31
1190	Penalties and Interest on Taxes	493.95	608.47
1510	Interest Earnings	1,351.43	2,386.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>249,561.71</u>	<u>203,698.12</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>27XX Student Transportation Services</b>					
			7XX Property and Equipment Acquisition	117,934.93	0.00
<b>720 School Sponsored Athletics</b>					
<b>27XX Student Transportation Services</b>					
			7XX Property and Equipment Acquisition	51,670.06	1,128.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>169,604.99</u>	<u>1,128.05</u>

#### Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	354,592.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	203,698.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,128.05	(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)	557,162.10	(5)



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

### 12 - School Food Services Fund

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

PRC	Revenue	2022 Value	2023 Value
1510	Interest Earnings	487.90	1,243.91
1611	National School Lunch Program	31,013.36	271,337.36
1630	Catering Sales	9,651.19	9,755.53
1900	Other Revenue from Local Sources	0.00	1,113.29
1920	Contributions/Donations from Private Sources	0.00	1,500.00
3220	State - School Nutrition Match	1,514.04	0.00
4550	Federal School Nutrition Reimbursement	379,201.80	328,120.57
4555	School Nutrition Summer Food Service Program	373,289.69	0.00
4610	School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	5,000.00	31,947.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>800,157.98</b>	<b>645,017.66</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>461</b>	<b>School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)</b>				
	<b>31XX</b>	<b>Food Services</b>			
		6XX	Supplies and Materials	0.00	31,716.48
		7XX	Property and Equipment Acquisition	6,500.00	0.00
<b>910</b>	<b>Food Services</b>				
	<b>25XX</b>	<b>Support Services - Business</b>			
		1XX	Personal Services - Salaries	11,909.33	13,384.09
		2XX	Personal Services - Employee Benefits	685.99	798.55
	<b>31XX</b>	<b>Food Services</b>			
		1XX	Personal Services - Salaries	179,775.05	170,343.83
		2XX	Personal Services - Employee Benefits	29,192.00	26,556.49
		3XX	Purchased Professional and Technical Services	534.80	10,598.90
		4XX	Purchased Property Services	1,833.14	2,584.75
		5XX	Other Purchased Services	1,283.50	1,580.39
		6XX	Supplies and Materials	446,276.22	340,651.56
		810	Dues and Fees	0.00	750.00
		8XX	Other Expenditures	3,417.60	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>681,407.63</b>	<b>598,965.04</b>



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance						241,244.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						645,017.66 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						598,965.04 (3)
Increase/Decrease of Reserve for Inventories						
This Year	35,815.74	Less Last Year	36,465.84	(4a)		-650.10
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						-650.10 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						286,647.01 (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	186,496.94	178,525.29
	1112 District Levy - Personal Property	3,932.23	5,578.07
	1114 District Levy - Personal Property/Mobile Homes	1,240.27	1,911.99
	1190 Penalties and Interest on Taxes	431.91	576.79
	1510 Interest Earnings	212.11	365.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>192,313.46</b>	<b>186,957.40</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>280</b>	<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	133,139.65	190,934.58
			2XX Personal Services - Employee Benefits	15,174.93	24,157.10
			3XX Purchased Professional and Technical Services	3,811.79	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>152,126.37</b>	<b>215,091.68</b>

#### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					66,787.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					186,957.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					215,091.68	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					38,653.68	(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	1,112.23	1,479.57
	2240 County Retirement Distribution	892,012.85	861,019.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>893,125.08</b>	<b>862,499.44</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	399,332.38	416,184.65
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	20,248.86	22,504.70
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	1,889.33	249.98
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	18,471.21	23,527.03
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	17,465.08	18,234.16
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	76,601.90	86,467.17
		<b>258X Admin. Tech. - Technology Coordinator</b>			
			2XX Personal Services - Employee Benefits	13,032.06	12,299.04
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	23,937.43	25,337.17
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	50,938.94	54,404.85
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	32,391.56	36,660.86
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	147,378.82	169,379.95
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	5,929.82	5,661.48
	<b>365 Indian Education for All</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	2,809.93	1,661.54
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	24.42	0.00



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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
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits		1,358.48	1,364.72
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits		8,157.66	7,514.16
	<b>910</b>	<b>Food Services</b>				
		<b>25XX</b>	<b>Support Services - Business</b>			
			2XX Personal Services - Employee Benefits		1,894.63	2,063.31
		<b>31XX</b>	<b>Food Services</b>			
			2XX Personal Services - Employee Benefits		40,269.59	41,146.19
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>862,132.10</b>	<b>924,660.96</b>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					247,480.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					862,499.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					924,660.96	(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	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					185,318.61	(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
<b>102</b>	<b>Garfield Donations</b>	
1900	Other Revenue from Local Sources	19.50
1920	Contributions/Donations from Private Sources	483.16
<b>103</b>	<b>Highland Park Donations</b>	
1900	Other Revenue from Local Sources	1,603.15
<b>104</b>	<b>Lewis &amp; Clark Donations</b>	
1900	Other Revenue from Local Sources	2,370.75
1920	Contributions/Donations from Private Sources	101.00
<b>105</b>	<b>LJHS Donations</b>	
1900	Other Revenue from Local Sources	974.07
1920	Contributions/Donations from Private Sources	5,099.00
<b>117</b>	<b>Garfield Ski Trips</b>	
1900	Other Revenue from Local Sources	12,272.00
<b>128</b>	<b>Chromebook Fees - Online Learning</b>	
1900	Other Revenue from Local Sources	573.00
<b>129</b>	<b>Flex Forfeitures</b>	
1900	Other Revenue from Local Sources	326.29
<b>231</b>	<b>PTO - Billable</b>	
1920	Contributions/Donations from Private Sources	8,564.83
<b>232</b>	<b>Garfield PTO Donations</b>	
1920	Contributions/Donations from Private Sources	3,759.60
<b>233</b>	<b>Highland Park PTO Donations</b>	
1920	Contributions/Donations from Private Sources	4,064.62
<b>234</b>	<b>Lewis &amp; Clark PTO Donations</b>	
1920	Contributions/Donations from Private Sources	4,017.09
<b>235</b>	<b>LJHS PTO Donations</b>	
1920	Contributions/Donations from Private Sources	3,561.04
<b>237</b>	<b>Sports Inc Donation</b>	
1920	Contributions/Donations from Private Sources	2,000.00
<b>287</b>	<b>Aggregate Reim/Indirects</b>	
1900	Other Revenue from Local Sources	750.00
1920	Contributions/Donations from Private Sources	431.42
1950	Services Provided Other School Districts or Coops	2,866.20
1960	Services Provided Other Local Governmental Units	4,744.85
<b>327</b>	<b>Advancing Ag Ed</b>	
3270	State - Advancing Agriculture Education	1,999.96
<b>458</b>	<b>MTSS</b>	
4580	IDEA, Special Education State Personnel Development	6,402.36



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<b>493 Indirect Costs</b>		
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements		14,888.00
<b>494 Title I - Schoolwide</b>		
4940 Title I, ESEA, Schoolwide Program		467,012.00
<b>542 Elementary Book Fair</b>		
1900 Other Revenue from Local Sources		5,487.48
<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		2,481.44
1920 Contributions/Donations from Private Sources		3,363.38
3357 Medicaid - Montana Administrative Claiming Reimbursement		26,790.32
5200 Sale or Compensation for Loss of Assets		50.00
<b>738 ARPA HOMELESS</b>		
7380 ARP - Homeless Children and Youth		8,578.00
<b>775 ESSER II - ARPA BASE</b>		
7750 CRRSA - State School Emergency Relief Fund		81,529.00
<b>776 ESSER II - ARPA SPED</b>		
7750 CRRSA - State School Emergency Relief Fund		10,561.00
<b>777 ESSER II - ARPA SUPPLEMENTAL</b>		
7750 CRRSA - State School Emergency Relief Fund		27,463.00
<b>785 ESSER III - ARPA BASE</b>		
7850 ARP - State School Emergency Relief Fund		511,439.00
<b>787 ESSER III - ARPA LEARNING LOSS</b>		
7850 ARP - State School Emergency Relief Fund		792.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		1,235,418.51

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>102</b>	<b>Garfield Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		647.93
			<b>102 Subtotal</b>		647.93
<b>103</b>	<b>Highland Park Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		142.05
			<b>103 Subtotal</b>		142.05
<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		2,434.15



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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		831.16
			<b>104 Subtotal</b>		<u>3,265.31</u>
<b>105</b>	<b>LJHS Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		151.13
			7XX Property and Equipment Acquisition		5,000.00
			<b>105 Subtotal</b>		<u>5,151.13</u>
<b>117</b>	<b>Garfield Ski Trips</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		12,408.00
			<b>117 Subtotal</b>		<u>12,408.00</u>
<b>231</b>	<b>PTO - Billable</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		215.22
			2XX Personal Services - Employee Benefits		25.32
			5XX Other Purchased Services		841.38
			6XX Supplies and Materials		4,452.13
			<b>27XX Student Transportation Services</b>		
			1XX Personal Services - Salaries		2,825.04
			2XX Personal Services - Employee Benefits		205.74
			<b>231 Subtotal</b>		<u>8,564.83</u>
<b>232</b>	<b>Garfield PTO Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		3,903.36
			<b>232 Subtotal</b>		<u>3,903.36</u>
<b>233</b>	<b>Highland Park PTO Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		34.00
			2XX Personal Services - Employee Benefits		5.39
			6XX Supplies and Materials		5,026.15
			<b>233 Subtotal</b>		<u>5,065.54</u>
<b>234</b>	<b>Lewis &amp; Clark PTO Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services		850.00



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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
			5XX Other Purchased Services		252.73
			6XX Supplies and Materials		2,716.18
			<b>234 Subtotal</b>		<b>3,818.91</b>
<b>235</b>	<b>LJHS PTO Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		3,717.81
			<b>235 Subtotal</b>		<b>3,717.81</b>
<b>237</b>	<b>Sports Inc Donation</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		665.86
			<b>237 Subtotal</b>		<b>665.86</b>
<b>238</b>	<b>Spika/Community 7-12 School Supply Donation</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		270.00
			<b>238 Subtotal</b>		<b>270.00</b>
<b>261</b>	<b>Retiree Health Insurance</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits		235.41
			<b>261 Subtotal</b>		<b>235.41</b>
<b>287</b>	<b>Aggregate Reim/Indirects</b>				
	<b>890 Other Community Services</b>				
	<b>33XX Community Services</b>				
			6XX Supplies and Materials		7,698.47
			<b>287 Subtotal</b>		<b>7,698.47</b>
<b>327</b>	<b>Advancing Ag Ed</b>				
	<b>327 State Advancing Agriculture Education</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		1,997.83
			<b>327 Subtotal</b>		<b>1,997.83</b>
<b>451</b>	<b>Carl Perkins - JHS</b>				
	<b>451 Carl Perkins (Federal Career &amp; Technical Education) - Basic Grant</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		1,249.95
			<b>451 Subtotal</b>		<b>1,249.95</b>



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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
458	MTSS				
	458	IDEA, Special Education State Personnel Development			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		1,867.52
			2XX Personal Services - Employee Benefits		313.68
			5XX Other Purchased Services		1,794.82
			6XX Supplies and Materials		2,426.34
			<b>458 Subtotal</b>		<b>6,402.36</b>
493	Indirect Costs				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			6XX Supplies and Materials		1.59
			<b>493 Subtotal</b>		<b>1.59</b>
494	Title I - Schoolwide				
	494	Title I, ESEA, Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		329,256.49
			2XX Personal Services - Employee Benefits		118,634.22
			3XX Purchased Professional and Technical Services		7,500.00
			5XX Other Purchased Services		3,825.00
			6XX Supplies and Materials		7,296.77
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits		38.58
			5XX Other Purchased Services		460.94
			<b>494 Subtotal</b>		<b>467,012.00</b>
542	Elementary Book Fair				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		4,295.83
			<b>542 Subtotal</b>		<b>4,295.83</b>
566	Moodie Donation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		371.70
			2XX Personal Services - Employee Benefits		59.37
			6XX Supplies and Materials		2,216.77
			<b>566 Subtotal</b>		<b>2,647.84</b>
633	District Reimbursements				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		9,000.00





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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
			3XX Purchased Professional and Technical Services		35.09
			4XX Purchased Property Services		100.00
			6XX Supplies and Materials		0.30
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries		20,173.89
			2XX Personal Services - Employee Benefits		9,654.81
		<b>25XX Support Services - Business</b>			
			6XX Supplies and Materials		1,547.00
			7XX Property and Equipment Acquisition		15,840.00
		<b>27XX Student Transportation Services</b>			
			6XX Supplies and Materials		846.93
			<b>633 Subtotal</b>		<u>57,198.02</u>
<b>738</b>	<b>ARPA HOMELESS</b>				
	<b>738 ARP - Homeless Children and Youth</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		239.51
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries		5,937.58
			2XX Personal Services - Employee Benefits		2,400.65
			<b>738 Subtotal</b>		<u>8,577.74</u>
<b>775</b>	<b>ESSER II - ARPA BASE</b>				
	<b>775 CRRSA - State School Emergency Relief Fund - Basic</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		55,270.20
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services		600.00
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials		965.00
		<b>258X Admin. Tech. - Technology Coordinator</b>			
			1XX Personal Services - Salaries		7,142.37
			2XX Personal Services - Employee Benefits		3,097.40
			6XX Supplies and Materials		1,077.60
		<b>25XX Support Services - Business</b>			
			3XX Purchased Professional and Technical Services		7,500.00
			6XX Supplies and Materials		1,444.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			6XX Supplies and Materials		949.63
		<b>27XX Student Transportation Services</b>			
			3XX Purchased Professional and Technical Services		1,481.42



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		2,001.00
			<b>775 Subtotal</b>		<b>81,528.62</b>
776	ESSER II - ARPA SPED				
	775 CRRSA - State School Emergency Relief Fund - Basic				
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		87.00
	776 CRRSA - State School Emergency Relief Fund - Supplemental				
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		10,474.00
			<b>776 Subtotal</b>		<b>10,561.00</b>
777	ESSER II - ARPA SUPPLEMENTAL				
	775 CRRSA - State School Emergency Relief Fund - Basic				
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		789.00
	777 CRRSA - State School Emergency Relief Fund - Special Needs				
		1XXX	Instruction		
			1XX Personal Services - Salaries		19,333.00
			2XX Personal Services - Employee Benefits		7,341.00
			<b>777 Subtotal</b>		<b>27,463.00</b>
785	ESSER III - ARPA BASE				
	785 ARP - State School Emergency Relief Fund - Basic				
		1XXX	Instruction		
			1XX Personal Services - Salaries		64,202.54
			2XX Personal Services - Employee Benefits		26,891.37
			3XX Purchased Professional and Technical Services		11,875.00
			6XX Supplies and Materials		15,699.68
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		50,718.00
			2XX Personal Services - Employee Benefits		20,933.91
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		8,955.00
			2XX Personal Services - Employee Benefits		1,651.54
		222X	Educational Media Services		
			6XX Supplies and Materials		39,289.60
		258X	Admin. Tech. - Technology Coordinator		
			1XX Personal Services - Salaries		30,832.26
			2XX Personal Services - Employee Benefits		5,767.49
			3XX Purchased Professional and Technical Services		20,202.92
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		287.00



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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
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		202,121.96
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		12,011.00
			<b>785 Subtotal</b>		<u>511,439.27</u>
787	ESSER III - ARPA LEARNING LOSS				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
		1XXX	Instruction		
			6XX Supplies and Materials		791.65
			<b>787 Subtotal</b>		<u>791.65</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><u>1,237,021.31</u></u>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					723,777.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,235,418.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,237,021.31 (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)					722,175.01 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	502.66	647.93	-145.27
103 Highland Park Donations	1,603.15	142.05	1,461.10
104 Lewis & Clark Donations	2,471.75	3,265.31	-793.56
105 LJHS Donations	6,073.07	5,151.13	921.94
117 Garfield Ski Trips	12,272.00	12,408.00	-136.00
128 Chromebook Fees - Online Learning	573.00	0.00	573.00
129 Flex Forfeitures	326.29	0.00	326.29
231 PTO - Billable	8,564.83	8,564.83	0.00
232 Garfield PTO Donations	3,759.60	3,903.36	-143.76



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
233 Highland Park PTO Donations	4,064.62	5,065.54	-1,000.92
234 Lewis & Clark PTO Donations	4,017.09	3,818.91	198.18
235 LJHS PTO Donations	3,561.04	3,717.81	-156.77
237 Sports Inc Donation	2,000.00	665.86	1,334.14
238 Spika/Community 7-12 School Supply Donation	0.00	270.00	-270.00
261 Retiree Health Insurance	0.00	235.41	-235.41
287 Aggregate Reim/Indirects	8,792.47	7,698.47	1,094.00
327 Advancing Ag Ed	1,999.96	1,997.83	2.13
451 Carl Perkins - JHS	0.00	1,249.95	-1,249.95
458 MTSS	6,402.36	6,402.36	0.00
493 Indirect Costs	14,888.00	1.59	14,886.41
494 Title I - Schoolwide	467,012.00	467,012.00	0.00
542 Elementary Book Fair	5,487.48	4,295.83	1,191.65
566 Moodie Donation	8,000.00	2,647.84	5,352.16
633 District Reimbursements	32,685.14	57,198.02	-24,512.88
738 ARPA HOMELESS	8,578.00	8,577.74	0.26
775 ESSER II - ARPA BASE	81,529.00	81,528.62	0.38
776 ESSER II - ARPA SPED	10,561.00	10,561.00	0.00
777 ESSER II - ARPA SUPPLEMENTAL	27,463.00	27,463.00	0.00
785 ESSER III - ARPA BASE	511,439.00	511,439.27	-0.27
787 ESSER III - ARPA LEARNING LOSS	792.00	791.65	0.35
865 Tolerance Grant	0.00	300.00	-300.00
<b>Total</b>	<b>1,235,418.51</b>	<b>1,237,021.31</b>	<b>-1,602.80</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		2022 Value	2023 Value
	1510 Interest Earnings		56.72	75.04
	1910 Rentals		3,500.00	7,195.00
<b>147</b>	<b>Junior High Band Rental</b>			
	1910 Rentals		1,740.00	1,835.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>5,296.72</b>	<b>9,105.94</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			6XX Supplies and Materials	4,207.46	6,601.93
<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	1,422.00	1,985.00
			6XX Supplies and Materials	710.92	89.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>6,340.38</b>	<b>8,676.57</b>

Schedule Of Changes Worksheet						Fund Code 20	
Beginning Fund Balance						9,383.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,105.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,676.57	(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)						9,813.20	(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	2022 Value	2023 Value
	1510 Interest Earnings	114.65	154.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>114.65</b>	<b>154.06</b>

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

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

#### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					29,018.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					154.06	(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)					29,172.24	(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	2022 Value	2023 Value
	1510 Interest Earnings	385.20	517.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>385.20</u>	<u>517.63</u>

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

PRC	Program	Function	Object	2022 Value	2023 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					97,500.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					517.63	(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)					98,018.47	(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	59,727.61	59,895.67
1112	District Levy - Personal Property	1,273.37	1,956.86
1114	District Levy - Personal Property/Mobile Homes	431.89	636.24
1190	Penalties and Interest on Taxes	180.77	204.82
1510	Interest Earnings	363.74	590.89
1900	Other Revenue from Local Sources	0.00	21.27
3281	State - Technology Aid	4,064.44	5,489.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>66,041.82</b>	<b>68,795.59</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>222X Educational Media Services</b>					
		3XX	Purchased Professional and Technical Services	21,292.82	19,612.33
		5XX	Other Purchased Services	2,956.12	3,839.04
		6XX	Supplies and Materials	25,064.54	8,421.05
<b>258X Admin. Tech. - Technology Coordinator</b>					
		3XX	Purchased Professional and Technical Services	3,601.90	11,331.56
		4XX	Purchased Property Services	5.17	6.53
		5XX	Other Purchased Services	1,231.50	1,515.03
		6XX	Supplies and Materials	6,369.97	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>60,522.02</b>	<b>44,725.54</b>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	103,733.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,795.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,725.54	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	127,803.36	(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		430.66	634.46
	1900 Other Revenue from Local Sources		3,143.02	2,400.00
	3770 State - Advanced Opportunity Aid		6,962.38	7,134.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>10,536.06</b>	<b>10,168.65</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2022 Value	2023 Value
377	Advanced Opportunity Aid				
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	492.00	492.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>492.00</b>	<b>492.00</b>

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						112,828.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,168.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						492.00	(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)						122,504.95	(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	54.92	1,438,857.38
1112	District Levy - Personal Property	0.00	36,173.75
1114	District Levy - Personal Property/Mobile Homes	0.00	12,064.13
1190	Penalties and Interest on Taxes	34.94	1,808.80
1510	Interest Earnings	0.65	1,020.63
3120	State - Guaranteed Tax Base Aid	0.00	88,865.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>90.51</b>	<b>1,578,789.75</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>					
			840 Principal On Debt	0.00	370,000.00
			850 Interest on Debt	0.00	1,154,782.78
			860 Agent Fees/Issuance Costs	0.00	450.00
<b>999 Undistributed</b>					
<b>9999 Undistributed</b>					
			971 Residual Equity Transfers Out	206.55	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>206.55</b>	<b>1,525,232.78</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,578,789.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,525,232.78	(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)	53,556.97	(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	939.74	22,610.80
	5200 Sale or Compensation for Loss of Assets	0.00	3,000.00
<b>021</b>	<b>Elementary Bond 2022</b>		
	1510 Interest Earnings	31,266.39	705,602.16
	5110 Sale of Bonds	23,891,208.10	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>23,923,414.23</u>	<u>731,212.96</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value	
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>51XX</b>	<b>General Obligation Bonds, Special Assessments and Interest</b>			
			860 Agent Fees/Issuance Costs	0.00	50.00	
<b>021</b>	<b>Elementary Bond 2022</b>					
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	1,862,505.15	14,231,048.99	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,862,505.15</u>	<u>14,231,098.99</u>	

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	23,479,498.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	731,212.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,231,098.99	(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	8,908,953.28	
Less Last Year	1,416,188.25	(4b)
	7,492,765.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,472,377.82	(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	133,221.33	0.00
1112	District Levy - Personal Property	2,842.54	0.00
1114	District Levy - Personal Property/Mobile Homes	963.18	0.00
1190	Penalties and Interest on Taxes	374.25	0.00
1510	Interest Earnings	3,503.14	0.00
3283	State - School Major Maintenance Aid (SMMA)	63,603.65	74,357.99
6100	Material Prior Period Revenue Adjustments	2,544.79	0.00
9710	Residual Equity Transfers In	206.55	0.00
<b>612</b>	<b>Building Reserve - Voted</b>		
1111	District Levy - Real Property	0.00	95,690.87
1112	District Levy - Personal Property	0.00	3,193.29
1114	District Levy - Personal Property/Mobile Homes	0.00	1,397.85
1190	Penalties and Interest on Taxes	0.00	467.43
1510	Interest Earnings	0.00	5,642.67
<b>613</b>	<b>Building Reserve - Non Voted</b>		
1111	District Levy - Real Property	0.00	35,401.43
1112	District Levy - Personal Property	0.00	1,050.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>207,259.43</u>	<u>217,202.11</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>612</b>	<b>Building Reserve - Voted</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	27,860.00	0.00
<b>613</b>	<b>Building Reserve - Non Voted</b>				
	190	School Safety Projects			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services	50,311.24	36,559.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>78,171.24</u>	<u>36,559.83</u>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance					994,396.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					217,202.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,559.83	(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)					1,175,038.96	(5)



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

### 78 - Self Insurance Fund - Health

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

PRC	Revenue	2022 Value	2023 Value
	1970 Services Provided Other Funds	146,271.50	146,283.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>146,271.50</u>	<u>146,283.13</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			3XX Purchased Professional and Technical Services	130,006.25	140,773.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>130,006.25</u>	<u>140,773.49</u>

#### Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	104,030.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	146,283.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	140,773.49	(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)	109,540.12	(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
	1XXX Revenues from Student Activities	42,534.94	43,677.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		42,534.94	43,677.22

#### 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	45,692.59	42,851.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				45,692.59	42,851.67

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	79,675.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,677.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,851.67	(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)	80,501.52	(5)



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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2022 Value</b>	<b>2023 Value</b>
XX	280 1XXX 112	Certified Teacher Staff Salaries	384,658.85	452,568.62
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,917,421.47	3,245,046.88
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	400,056.28	17,104.62
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,325.47	3,405.94
XX	XXX 26XX 41X	Energy Utility Services	183,962.51	205,840.34
XX	XXX 4XXX 725	Major Construction Services	1,922,065.57	14,410,664.54
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	22,506.41
XX	XXX XXXX 355	Technology Contracted Services	27,172.53	103,077.81
XX	XXX XXXX 455	Technology Repairs and Rental	22,733.66	25,170.91
XX	XXX XXXX 535	Technology Communication Services	46,995.98	7,061.18
XX	XXX XXXX 682	Technology Supplies	147,679.66	108,968.67
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	XXX XXXX 563	Educational Fees to Detention Facilities	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

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	136,918.06
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	136,918.06

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	45,636.36
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	197,161.02
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,260,690.63
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

### Remember:

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

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

**Percentage of Special Ed Funding FY2025 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	834,390.72	190,934.58	0.00	0.00	0.00
280	1XXX	2XX	162,554.11	24,157.10	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	4.35	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,574.52	0.00	0.00	0.00	0.00
280	1XXX	6XX	5,586.73	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	1,800.00	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	39,688.52	0.00	0.00	0.00	0.00
<b>Totals</b>			1,045,598.95	215,091.68	0.00	0.00	0.00

1,260,690.63

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

FY2022-23

Submit ID: 0258-46049767

14 Fergus County

0258 Lewistown Elem

## 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	0.00	0.00	5,750,528.64
Machinery and Equipment	2,328,703.04	0.00	34,861.32	0.00	2,363,564.36
Construction in Progress	446,316.90	0.00	6,940,405.92	0.00	7,386,722.82
Totals at Historical Cost	9,300,898.18	0.00	6,975,267.24	0.00	16,276,165.42
<b>Depreciation</b>					
Improvement Accum	357,347.28	0.00	14,321.67	0.00	371,668.95
Building Accum	3,578,759.70	0.00	184,831.82	0.00	3,763,591.52
Machinery and Equipment Accum	1,484,683.07	0.00	165,652.16	0.00	1,650,335.23
Total Accumulated Depreciation	5,420,790.05	0.00	364,805.65	0.00	5,785,595.70
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,880,108.13	0.00	6,610,461.59	0.00	10,490,569.72

\* 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

FY2022-23

Submit ID: 0258-46049767

14 Fergus County

0258 Lewistown Elem

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
<b>Governmental Activities *</b>							
Compensated Absences	261,528.99	36,604.70	0.00	0.00	298,133.69	0.00	298,133.69
Other Post Employment Benefits	1,657,767.60	123,730.91	0.00	0.00	1,781,498.51	0.00	1,781,498.51
Other	10,400.00	0.00	0.00	10,400.00	0.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,929,696.59	160,335.61	0.00	10,400.00	2,079,632.20	0.00	2,079,632.20
<b>Bond(s)</b>							
02/03/2022	20,400,000.00	0.00	370,000.00	0.00	20,030,000.00	725,000.00	19,305,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	20,400,000.00	0.00	370,000.00	0.00	20,030,000.00	725,000.00	19,305,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

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

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



# Trustees' Financial Summary

FY2022-23

Submit ID: 0258-46049767

14 Fergus County

0258 Lewistown Elem

## Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	1,037,476.48	426,383.32	0.00	1,463,859.80
Net Pension - TRS	4,798,027.64	776,664.04	0.00	5,574,691.68