Trustees' Financial Summary

FY2025-26

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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: Jane Knudsen **Phone #:** (406) 227-7700

(Signature) (Date)

Chair, Board of Trustees: Scott Walter

(Signature) (Date)

County Superintendent Katrina Chaney

(Signature) (Date)

Software

Accounting Package: Black Mountain

For FY26 did the district employ a certified special education director? No

As reported through Infinite Campus, 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

PRC	Title	Program Type	Project Number	CFDA#
106	EHPS CHECKING ACCOUNT - VALLEY BANK	LOCAL		
107	VALLEY BANK ACCOUNT - SCHOOL FOODS	LOCAL		
108	SERVICE AND CC FEE FROM IC	LOCAL		
134	Carl Perkins	FEDERAL	0251240812025	84.048A
135	Carl Perkins	FEDERAL	025 1240 81 2026	84.048A
143	Title I-Part A	FEDERAL	0251240312024	84.010A
144	Title I-Part A	FEDERAL	0251240312025	84.010A
145	Title I-Part A	FEDERAL	025 1240 14 2026	84.367
153	21ST CENTURY LEARNING	FEDERAL	0251240172024	84.287
154	21st Century Learning	FEDERAL	025 1240 17 2025	84.287
155	21st Century Learning	FEDERAL	025 1240 17 2026	84.287
172	Homeless Grant	FEDERAL	0251240982021	84.425W
183	Title V RURAL AND LOW INCOME	FEDERAL	0251240992024	84.358B
184	Title V, Part B	FEDERAL	0251240992025	84.358B
200	Indirect Cost Pool	LOCAL		
202	Tech Fees & Repairs	LOCAL		
208	Storm Damage	LOCAL		
219	EHHS Scholarship	LOCAL		
221	High School Field Fees	LOCAL		
230	MT Digital Academy	LOCAL		
240	JROTC	LOCAL		
250	DPHHS Vocational Rehab	STATE		
270	Montana Tech Talent Grant	LOCAL		
301	Infrastructure Fund	LOCAL		
303	Energy Rebate	LOCAL		
305	Gifted and Talented Donation	LOCAL		
342	Indian Ed Grant	FEDERAL	S060A242193	84.060A
343	Indian Ed Private Donations	LOCAL		
345	NBCT STIPEND AWARD-STATE	STATE		
363	Title II PART A	FEDERAL	024124012024	84.367A
364	Title II Part A	FEDERAL	025 1240 14 2025	84.367A
365	Title II Part A	FEDERAL	025 1240 14 2026	84.367

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
373	Title IV A	FEDERAL	0251240522024	84.424A
374	Title IV A	FEDERAL	025 1240 52 2025	84.424A
375	Title IV A	FEDERAL	025 1240 52 2026	84.424A
393	Gifted and Talented	STATE	0251240132024	
400	BMO Refund	LOCAL		
406	INNOVATIVE TAX CREDIT DONATIONS	LOCAL		
413	State And Career Technology Ed	LOCAL		
434	Masonic Foundation Adopt A Family	LOCAL		
458	PTO	LOCAL		
461	Tiger Fund	LOCAL		
462	Misc Donations	LOCAL		
465	EvMS Exxon	LOCAL		
466	Eastgate Exxon	LOCAL		
467	Prickly Pear EXXON	LOCAL		
468	Late Comer Agreement City EH	LOCAL		
472	Radley Exxon	LOCAL		
475	High School Exxon Grant	LOCAL		
483	We are East Helena	LOCAL		
494	CSCT	LOCAL		
496	Montana Medicare Claim	LOCAL		
501	Medicare Payments	LOCAL		
502	Lunch for Kids Drive	LOCAL		
508	High School Parking Permits	LOCAL		
512	Radley Stuff the Buss	LOCAL		
513	Prickly Pear Stuff the Buss	LOCAL		
514	Eastgate Stuff the Bus	LOCAL		
515	EHHS Stuff the Bus	LOCAL		
516	EVMS Stuff the Bus	LOCAL		
518	NCCE Ed Camp	LOCAL		
521	Harvesting Hearts	LOCAL		
522	Advancing Agricultural Education Grant	LOCAL		
523	Summer School Programs	LOCAL		

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
524	After School Program	LOCAL		
530	High School Brick Project	LOCAL		
531	Town Pump Reading Program	LOCAL		
533	MONTANA STREET ROD ASSOCIATION	LOCAL		
540	MTSS (MULTI TIERED SYSTEMS OF SUPPORT)	FEDERAL	0251240832024	84.323A
541	MTSS - Multi Tiered Systems	FEDERAL	0251240832025	84.323A
555	Montana Advanced Opportunity	STATE		
556	Transformational Learning	STATE		
611	Buliding Reserve Safety Subfund	LOCAL		
612	Lincoln Multidistrict Agreement	LOCAL		
701	Uniform/Fence Signs	LOCAL		
721	LIBRARY FEES - RADLEY	LOCAL		
722	LIBRARY FEES - EASTGATE	LOCAL		
723	LIBRARY FINES - EVMS	LOCAL		
724	LIBRARY FEES - EHHS	LOCAL		
725	LIBRARY FEES - PPE	LOCAL		
730	L0ST ENGLISH BOOKS - HIGH SCHOOL	LOCAL		
740	MUSIC DEPARTMENT INSTRUMENTS AND REPAIR	LOCAL		
750	State Base Limit Increase	STATE		
751	JMG Grant	STATE		
752	Tobacco Use	LOCAL		
753	American Heart Association	LOCAL		
754	MFEC - MT Fin Ed Coalition	LOCAL		
755	Masonic - EHHS Science	LOCAL		
756	Masonic - EVMS Library	LOCAL		
757	MT Girls Flag Football	LOCAL		
758	HEALTH YOUTH DEVEL PROG - 1ST JUDICIAL	LOCAL		
759	MT Stockgrowers Foundation	LOCAL		
760	Masonic - Elem Music	LOCAL		
761	VFW Grant	LOCAL		
801	RESOURCE TRANSFER TO OPI FOR CSCT	STATE		

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	General Fund (01)	Transportation Fund (10)	Bus Depreciation Reserve Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,181,279.78	157,116.38	318,931.62	69,591.49
02	Taxes Receivable - Real and Personal (120-149)	46,363.54	7,610.68	3,478.63	
03	Taxes Receivable - Protested (150-159)	74.15	20.87	10.36	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,227,717.47	164,747.93	322,420.61	69,591.49
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	46,437.69	7,631.55	3,488.99	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	57,788.14	4,319.22		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,123,491.64	152,797.16	318,931.62	69,591.49
52	TOTAL FUND BALANCE/EQUITY	1,181,279.78	157,116.38	318,931.62	69,591.49
53	TOTAL LIABILITIES AND FUND BALANCE	1,227,717.47	164,747.93	322,420.61	69,591.49

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	103,573.10	266,397.03	2,149,884.11	74,192.81
02	Taxes Receivable - Real and Personal (120-149)	3,254.34			
03	Taxes Receivable - Protested (150-159)	3.11			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			27,866.97	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	106,830.55	266,397.03	2,177,751.08	74,192.81
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,257.45			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			12,885.30	
48	Fund Balance for Budget	103,573.10	266,397.03	2,164,865.78	74,192.81
52	TOTAL FUND BALANCE/EQUITY	103,573.10	266,397.03	2,177,751.08	74,192.81
53	TOTAL LIABILITIES AND FUND BALANCE	106,830.55	266,397.03	2,177,751.08	74,192.81

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	65,680.35			30,836.32
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	TOTAL ASSETS AND OTHER DEBITS	65,680.35			30,836.32
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	63.45			
48	Fund Balance for Budget	65,616.90			30,836.32
52	TOTAL FUND BALANCE/EQUITY	65,680.35			30,836.32
53	TOTAL LIABILITIES AND FUND BALANCE	65,680.35			30,836.32

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Balance Sheet

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

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	460,667.11	290,385.43		565,823.59
02	Taxes Receivable - Real and Personal (120-149)	2,279.09	130.13		124,786.54
03	Taxes Receivable - Protested (150-159)	3.96			2,649.10
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	462,950.16	290,515.56		693,259.23
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,283.05	130.13		127,435.64
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	460,667.11	290,385.43		565,823.59
52	TOTAL FUND BALANCE/EQUITY	460,667.11	290,385.43		565,823.59
53	TOTAL LIABILITIES AND FUND BALANCE	462,950.16	290,515.56		693,259.23

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,101,900.55		
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		1,101,900.55		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		27.20		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		1,101,873.35		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		1,101,900.55		
53	TOTAL LIABILITIES AND FUND BALANCE		1,101,900.55		

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

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	ASSETS, LIABILITIES, AND FUND BALANCE	Instructional Materials Ctr Internal Service Fund (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,888,564.58	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			1,888,564.58	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			8,755.48	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			8,755.48	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)			17,450.40	
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,862,358.70	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,879,809.10	
53	TOTAL LIABILITIES AND FUND BALANCE			1,888,564.58	

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular Activities Fund (84)	Private Purpose Trust (spend principal & interest) (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,219,021.11	286,880.80	
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	TOTAL ASSETS AND OTHER DEBITS		2,219,021.11	286,880.80	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		2,219,021.11	286,880.80	
52	TOTAL FUND BALANCE/EQUITY		2,219,021.11	286,880.80	
53	TOTAL LIABILITIES AND FUND BALANCE		2,219,021.11	286,880.80	

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Payroll Clearing Fund (86)	Claims Clearing Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	393,622.37	394,227.05		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	393,622.37	394,227.05		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	393,622.37	394,227.05		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	393,622.37	394,227.05		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	393,622.37	394,227.05		

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Balance Sheet

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

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Custodial Fund - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		41,158.14		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		41,158.14		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		41,158.14		
35	TOTAL LIABILITIES		41,158.14		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		41,158.14		

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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	2025 Value	2026 Value
1110	District Tax Levy	2,031,101.02	1,768,319.83
1190	Penalties and Interest on Taxes	2,666.40	5,391.57
1320	Tuition from School Districts Within State	0.00	240,512.75
1510	Interest Earnings	140,263.86	122,986.57
3110	Direct State Aid	6,680,344.07	7,189,976.22
3111	Quality Educator	598,699.00	962,773.50
3112	At Risk Student	45,884.58	46,377.04
3113	Indian Education For All	49,062.96	52,693.49
3114	American Indian Achievement Gap	38,236.00	34,860.00
3115	State Special Education Allowable Cost Payment to Districts	313,689.25	337,016.00
3116	Data For Achievement	46,971.36	50,450.33
3120	State - Guaranteed Tax Base Aid	4,151,722.84	4,599,583.27
6100	Material Prior Period Revenue Adjustments	2,915.22	3,679.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,101,556.56	15,414,620.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 01**

PRC	Program	Function	Object	2025 Value	2026 Value
1XX	**Regular Education Programs - Elementary/Secondary**				
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	6,251,063.59	6,661,779.88
			2XX Personal Services - Employee Benefits	1,109,878.85	1,170,659.23
			3XX Purchased Professional and Technical Services	13,572.45	17,814.82
			4XX Purchased Property Services	11,655.00	10,899.10
			5XX Other Purchased Services	36,251.58	36,032.17
			6XX Supplies and Materials	539,930.98	748,046.47
			7XX Property and Equipment Acquisition	0.00	23,537.12
			810 Dues and Fees	600.00	800.00
			8XX Other Expenditures	250,000.00	200,000.00
		21XX	**Support Services - Students**		
			1XX Personal Services - Salaries	468,895.30	487,497.37
			2XX Personal Services - Employee Benefits	101,300.98	102,357.59
			3XX Purchased Professional and Technical Services	920.00	820.00
			5XX Other Purchased Services	3,035.41	2,885.56
			6XX Supplies and Materials	85.30	0.00
		222X	**Educational Media Services**		
			1XX Personal Services - Salaries	368,905.29	381,944.58
			2XX Personal Services - Employee Benefits	58,680.76	61,909.70
			4XX Purchased Property Services	49.96	38.26

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 01**

PRC	Program	Function	Object	2025 Value	2026 Value
			6XX Supplies and Materials	11,863.13	12,664.95
		23XX	**Support Services - General Administration**		
			1XX Personal Services - Salaries	172,048.08	189,547.20
			2XX Personal Services - Employee Benefits	25,806.49	48,447.26
			3XX Purchased Professional and Technical Services	27,015.03	60,460.14
			5XX Other Purchased Services	200,867.25	236,642.26
			6XX Supplies and Materials	5,283.63	2,873.90
			810 Dues and Fees	12,478.10	8,951.80
		24XX	**Support Services - School Administration**		
			1XX Personal Services - Salaries	796,374.70	766,974.37
			2XX Personal Services - Employee Benefits	153,552.03	137,125.13
			5XX Other Purchased Services	2,592.64	216.87
			6XX Supplies and Materials	1,467.65	510.17
			810 Dues and Fees	3,640.00	3,597.00
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries	224,122.12	209,487.92
			2XX Personal Services - Employee Benefits	42,459.92	30,897.47
			3XX Purchased Professional and Technical Services	26,465.00	35,822.00
			4XX Purchased Property Services	3,275.77	16,958.11
			5XX Other Purchased Services	3,637.05	3,335.39
			6XX Supplies and Materials	175,492.06	112,278.27
			810 Dues and Fees	1,034.00	1,299.00
		26XX	**Operation and Maintenance of Plant Services**		
			1XX Personal Services - Salaries	584,466.11	564,396.81
			2XX Personal Services - Employee Benefits	126,990.80	116,126.63
			3XX Purchased Professional and Technical Services	39,598.00	51,344.50
			4XX Purchased Property Services	676,207.58	853,840.26
			6XX Supplies and Materials	110,589.58	108,889.14
			7XX Property and Equipment Acquisition	3,433.27	3,119.12
		27XX	**Student Transportation Services**		
			1XX Personal Services - Salaries	22,417.96	28,275.69
			2XX Personal Services - Employee Benefits	1,481.76	1,617.98
			6XX Supplies and Materials	0.00	931.85
	280		**Special Education - Local and State**		
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	336,615.38	356,811.31
			2XX Personal Services - Employee Benefits	47,787.25	70,575.41
			3XX Purchased Professional and Technical Services	1,564.50	5,157.36
			6XX Supplies and Materials	79.97	182.17
		62XX	**Resources Transferred to Other School Districts, Cooperatives or ESA**		
			920 Resources Transferred to Other School Districts or Cooperatives	34,503.65	37,069.49

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 01**

PRC	Program	Function	Object	2025 Value	2026 Value
	365 Indian Education for All				
		1XXX Instruction			
			1XX Personal Services - Salaries	54,799.22	55,309.52
			2XX Personal Services - Employee Benefits	0.00	7,373.70
			3XX Purchased Professional and Technical Services	169.00	0.00
			6XX Supplies and Materials	2,316.35	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	587.96	0.00
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	172,842.96	339,058.17
			2XX Personal Services - Employee Benefits	35,038.71	71,779.74
			6XX Supplies and Materials	16,463.75	23,556.19
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			3XX Purchased Professional and Technical Services	947.30	540.00
			5XX Other Purchased Services	6,372.91	9,788.97
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	250,194.38	289,466.56
			2XX Personal Services - Employee Benefits	3,697.02	3,773.72
			3XX Purchased Professional and Technical Services	8,339.10	75,097.99
			5XX Other Purchased Services	86,340.83	89,548.49
			6XX Supplies and Materials	71,350.68	98,043.46
			810 Dues and Fees	7,277.00	7,277.00
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	100,000.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	353,000.00	235,000.00
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			950 Resources Transferred for Educational Savings Accounts	3,619.55	2,221.02
757	**MT Girls Flag Football**				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	16.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,163,392.63	15,391,299.81

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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						1,322,984.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,414,620.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,391,299.81	(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	57,788.14	Less Last Year	222,812.77	(4b)	-165,024.63		
						-165,024.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,181,279.78	(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	2025 Value	2026 Value
1110	District Tax Levy	763,226.95	503,059.61
1190	Penalties and Interest on Taxes	911.09	1,786.77
1510	Interest Earnings	13,968.18	7,584.54
2220	County On-Schedule Transportation Reimbursement	76,331.00	0.00
3210	State - On-Schedule Transportation Reimbursement	76,331.00	250,228.11
6100	Material Prior Period Revenue Adjustments	354.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		931,122.60	762,659.03

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX		**Regular Education Programs - Elementary/Secondary**		
		26XX	**Operation and Maintenance of Plant Services**		
			4XX Purchased Property Services	0.00	7,500.00
		27XX	**Student Transportation Services**		
			1XX Personal Services - Salaries	459,235.94	541,697.32
			2XX Personal Services - Employee Benefits	42,314.33	45,066.30
			3XX Purchased Professional and Technical Services	8,265.07	11,417.30
			4XX Purchased Property Services	204,015.49	203,697.99
			5XX Other Purchased Services	28,631.76	6,974.07
			6XX Supplies and Materials	44,295.83	66,793.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				786,758.42	883,146.57

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						276,268.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						762,659.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						883,146.57	(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	4,319.22	Less Last Year	2,983.96	(4b)	1,335.26		
						1,335.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						157,116.38	(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	2025 Value	2026 Value
1110	District Tax Levy	164,468.08	243,575.70
1190	Penalties and Interest on Taxes	196.79	528.56
1510	Interest Earnings	37,517.91	23,777.86
6100	Material Prior Period Revenue Adjustments	19,124.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		221,307.36	267,882.12

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX		**Regular Education Programs - Elementary/Secondary**		
		27XX	**Student Transportation Services**		
			7XX Property and Equipment Acquisition	0.00	628,395.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	628,395.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance						679,444.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						267,882.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						628,395.00	(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)						318,931.62	(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	2025 Value	2026 Value
1510	Interest Earnings	8,289.46	2,481.96
1630	Catering Sales	1,400.00	0.00
1634	Daily Ala Carte Sales	261,141.37	300,891.20
1920	Contributions/Donations from Private Sources	786.37	0.00
4550	Federal School Nutrition Reimbursement	397,106.64	416,605.22
4552	School Nutrition Fresh Fruit And Vegetable Program	0.00	53,391.56
4555	School Nutrition Summer Food Service Program	33,878.20	40,617.02
6100	Material Prior Period Revenue Adjustments	1,435.35	6.99
107	**VALLEY BANK ACCOUNT - SCHOOL FOODS**		
1510	Interest Earnings	3.11	0.00
1900	Other Revenue from Local Sources	0.00	12.01
6100	Material Prior Period Revenue Adjustments	5,323.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		709,364.29	814,005.96

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

PRC	Program	Function	Object	2025 Value	2026 Value
	460 School Nutrition Fresh Fruit & Vegetable Program				
		31XX Food Services			
			6XX Supplies and Materials	0.00	45,450.01
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	330,311.60	448,348.87
			2XX Personal Services - Employee Benefits	48,598.95	60,378.17
			4XX Purchased Property Services	10,422.16	23,631.79
			6XX Supplies and Materials	434,568.46	319,815.87
			810 Dues and Fees	738.00	825.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				824,639.17	898,449.71

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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						154,061.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						814,005.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						898,449.71	(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	26.47	(4b)	-26.47		
						-26.47	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						69,591.49	(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	2025 Value	2026 Value
1110	District Tax Levy	307,974.28	80,764.20
1190	Penalties and Interest on Taxes	442.00	637.02
1510	Interest Earnings	29,100.30	19,200.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		337,516.58	100,601.69

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			5XX Other Purchased Services	0.00	167,597.48
	280	**Special Education - Local and State**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	188,339.71	304,964.99
			2XX Personal Services - Employee Benefits	15,543.33	15,475.47
			3XX Purchased Professional and Technical Services	779.69	0.00
			5XX Other Purchased Services	0.00	28,964.64
801	**RESOURCE TRANSFER TO OPI FOR CSCT**				
	999	**Undistributed**			
		62XX	**Resources Transferred to Other School Districts, Cooperatives or ESA**		
			920 Resources Transferred to Other School Districts or Cooperatives	292.88	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				204,955.61	517,002.58

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance						519,973.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,601.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						517,002.58	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						103,573.10	(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	2025 Value	2026 Value
1510	Interest Earnings	16,834.80	10,707.41
2240	County Retirement Distribution	1,940,179.44	1,656,921.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,957,014.24	1,667,628.78

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,065,495.70	1,145,838.37
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	77,752.47	84,347.39
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	63,312.37	66,159.28
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	27,614.75	33,712.49
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	117,453.19	128,807.61
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	19,812.13	17,133.13
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	13,682.03	17,359.63
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	85,838.90	85,871.28
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	73,255.76	86,447.69
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	86,020.93	108,515.70
	365 Indian Education for All				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	9,551.50	6,125.45
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	5,878.72
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	28,995.36	57,732.11

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

PRC	Program	Function	Object	2025 Value	2026 Value
	610	**Adult Continuing Education Programs**			
		1XXX	**Instruction**		
			2XX Personal Services - Employee Benefits	1,229.02	2,935.09
	720	**School Sponsored Athletics**			
		35XX	**Extracurricular - Athletics**		
			2XX Personal Services - Employee Benefits	34,499.15	40,551.87
	910	**Food Services**			
		31XX	**Food Services**		
			2XX Personal Services - Employee Benefits	83,994.94	71,757.13
555	**Montana Advanced Opportunity**				
	377	**State - Advanced Opportunity Aid**			
		1XXX	**Instruction**		
			2XX Personal Services - Employee Benefits	4,761.75	0.00
556	**Transformational Learning**				
	376	**State - Transformational Learning Aid**			
		1XXX	**Instruction**		
			2XX Personal Services - Employee Benefits	306.53	5,137.44
611	**Buliding Reserve Safety Subfund**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			2XX Personal Services - Employee Benefits	179.69	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,793,756.17	1,964,310.38

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						563,078.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,667,628.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,964,310.38	(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)						266,397.03	(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**	**2026 Value**
108	**SERVICE AND CC FEE FROM IC**	
1900	Other Revenue from Local Sources	1,548.59
134	**Carl Perkins**	
4510	Carl Perkins (Federal Career & Technical Education) - Basic Grant	0.73
135	**Carl Perkins**	
4510	Carl Perkins (Federal Career & Technical Education) - Basic Grant	25,866.00
144	**Title I-Part A**	
4200	Title I, Part A, Improving Basic Programs	36,469.71
145	**Title I-Part A**	
4200	Title I, Part A, Improving Basic Programs	414,827.00
154	**21st Century Learning**	
4340	Title IV, Part B, 21st Century Community Learning Centers	3,794.33
6100	Material Prior Period Revenue Adjustments	307.14
155	**21st Century Learning**	
4340	Title IV, Part B, 21st Century Community Learning Centers	85,666.00
202	**Tech Fees & Repairs**	
1920	Contributions/Donations from Private Sources	17,602.50
221	**High School Field Fees**	
1920	Contributions/Donations from Private Sources	28,000.00
250	**DPHHS Vocational Rehab**	
1920	Contributions/Donations from Private Sources	35,471.25
270	**Montana Tech Talent Grant**	
1920	Contributions/Donations from Private Sources	21,183.36
301	**Infrastructure Fund**	
1920	Contributions/Donations from Private Sources	22,226.50
342	**Indian Ed Grant**	
4130	Title VI, Part A, Indian Education	35,527.00
345	**NBCT STIPEND AWARD-STATE**	
3245	Professional Stipend State E-Grant	6,885.07
365	**Title II Part A**	
4300	Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)	70,199.00
374	**Title IV A**	
4590	Title IV, Part A, Student Support & Academic Enrichment (SSAE)	0.61
6100	Material Prior Period Revenue Adjustments	0.22
375	**Title IV A**	
4590	Title IV, Part A, Student Support & Academic Enrichment (SSAE)	30,419.00
393	**Gifted and Talented**	
3600	State - Gifted & Talented Reimbursement	11,890.00

400	**BMO Refund**	
1920	Contributions/Donations from Private Sources	5,531.21
413	**State And Career Technology Ed**	
3900	State - Career & Technical Education	14,272.00
458	**PTO**	
1920	Contributions/Donations from Private Sources	46,385.13
6100	Material Prior Period Revenue Adjustments	599.64
461	**Tiger Fund**	
1920	Contributions/Donations from Private Sources	5,591.01
462	**Misc Donations**	
1920	Contributions/Donations from Private Sources	107,783.11
465	**EvMS Exxon**	
1920	Contributions/Donations from Private Sources	5,250.00
466	**Eastgate Exxon**	
1920	Contributions/Donations from Private Sources	6,481.00
467	**Prickly Pear EXXON**	
1920	Contributions/Donations from Private Sources	4,922.00
6100	Material Prior Period Revenue Adjustments	1.82
472	**Radley Exxon**	
1920	Contributions/Donations from Private Sources	5,617.57
475	**High School Exxon Grant**	
1920	Contributions/Donations from Private Sources	5,316.32
483	**We are East Helena**	
1920	Contributions/Donations from Private Sources	1,930.00
496	**Montana Medicare Claim**	
1920	Contributions/Donations from Private Sources	10,789.84
502	**Lunch for Kids Drive**	
1920	Contributions/Donations from Private Sources	100.00
508	**High School Parking Permits**	
1920	Contributions/Donations from Private Sources	2,986.00
512	**Radley Stuff the Buss**	
1920	Contributions/Donations from Private Sources	3,000.00
513	**Prickly Pear Stuff the Buss**	
1920	Contributions/Donations from Private Sources	2,625.00
514	**Eastgate Stuff the Bus**	
1920	Contributions/Donations from Private Sources	1,750.00
515	**EHHS Stuff the Bus**	
1920	Contributions/Donations from Private Sources	2,168.00
516	**EVMS Stuff the Bus**	
1920	Contributions/Donations from Private Sources	2,550.00
523	**Summer School Programs**	
1920	Contributions/Donations from Private Sources	12,816.00
541	**MTSS - Multi Tiered Systems**	
4580	IDEA, Special Education State Personnel Development	1.21

701	**Uniform/Fence Signs**	
	1920 Contributions/Donations from Private Sources	6,000.00
721	**LIBRARY FEES - RADLEY**	
	1920 Contributions/Donations from Private Sources	141.00
722	**LIBRARY FEES - EASTGATE**	
	1920 Contributions/Donations from Private Sources	30.99
724	**LIBRARY FEES - EHHS**	
	1920 Contributions/Donations from Private Sources	155.00
725	**LIBRARY FEES - PPE**	
	1920 Contributions/Donations from Private Sources	337.18
730	**L0ST ENGLISH BOOKS - HIGH SCHOOL**	
	1920 Contributions/Donations from Private Sources	21.00
740	**MUSIC DEPARTMENT INSTRUMENTS AND REPAIR**	
	1920 Contributions/Donations from Private Sources	4,089.00
755	**Masonic - EHHS Science**	
	1920 Contributions/Donations from Private Sources	1,450.00
757	**MT Girls Flag Football**	
	1920 Contributions/Donations from Private Sources	10,000.00
758	**HEALTH YOUTH DEVEL PROG - 1ST JUDICIAL**	
	1920 Contributions/Donations from Private Sources	9,515.26
759	**MT Stockgrowers Foundation**	
	1920 Contributions/Donations from Private Sources	500.00
760	**Masonic - Elem Music**	
	1920 Contributions/Donations from Private Sources	1,466.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,130,056.30

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

PRC	Program	Function	Object	2025 Value	2026 Value
134	**Carl Perkins**				
	451	**Carl Perkins (Federal Career & Technical Education) - Basic Grant**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		0.73
			134 Subtotal		0.73
135	**Carl Perkins**				
	451	**Carl Perkins (Federal Career & Technical Education) - Basic Grant**			
		1XXX	**Instruction**		
			5XX Other Purchased Services		498.51
			6XX Supplies and Materials		25,107.49
			810 Dues and Fees		260.00
			135 Subtotal		25,866.00

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

PRC	Program	Function	Object	2025 Value	2026 Value
144	**Title I-Part A**				
	420	**Title I, Part A, Improving Basic Programs**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		28,150.94
			2XX Personal Services - Employee Benefits		8,318.77
			144 Subtotal		36,469.71
145	**Title I-Part A**				
	420	**Title I, Part A, Improving Basic Programs**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		319,642.32
			2XX Personal Services - Employee Benefits		85,713.89
			3XX Purchased Professional and Technical Services		5,000.00
			6XX Supplies and Materials		4,470.79
			145 Subtotal		414,827.00
154	**21st Century Learning**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		7.40
	434	**Title IV, Part B, 21st Century Community Learning Centers**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		968.24
			154 Subtotal		975.64
155	**21st Century Learning**				
	434	**Title IV, Part B, 21st Century Community Learning Centers**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		58,543.64
			2XX Personal Services - Employee Benefits		9,908.50
			3XX Purchased Professional and Technical Services		3,280.00
			5XX Other Purchased Services		58.89
			6XX Supplies and Materials		9,556.38
			155 Subtotal		81,347.41
200	**Indirect Cost Pool**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries		10,251.65
			2XX Personal Services - Employee Benefits		3,456.58
			200 Subtotal		13,708.23

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

PRC	Program	Function	Object	2025 Value	2026 Value
202	**Tech Fees & Repairs**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		5,793.29
			202 Subtotal		5,793.29
219	**EHHS Scholarship**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		21XX	**Support Services - Students**		
			8XX Other Expenditures		2,000.00
			219 Subtotal		2,000.00
250	**DPHHS Vocational Rehab**				
	470	**Federal Miscellaneous Grants from other State Agencies**			
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services		21,018.75
			250 Subtotal		21,018.75
270	**Montana Tech Talent Grant**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		17,952.00
			2XX Personal Services - Employee Benefits		3,231.36
			270 Subtotal		21,183.36
301	**Infrastructure Fund**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1,803.75
			7XX Property and Equipment Acquisition		28,043.75
			301 Subtotal		29,847.50
342	**Indian Ed Grant**				
	413	**Title VI, Part A, Indian Education**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		25,816.45
			2XX Personal Services - Employee Benefits		9,710.55
			342 Subtotal		35,527.00
345	**NBCT STIPEND AWARD-STATE**				
	329	**State - Miscellaneous Grants**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		6,885.07
			345 Subtotal		6,885.07

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

PRC	Program	Function	Object	2025 Value	2026 Value
365	**Title II Part A**				
	430	**Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		54,027.50
			2XX Personal Services - Employee Benefits		16,171.50
			365 Subtotal		70,199.00
374	**Title IV A**				
	459	**Title IV, Part A, Student Support & Academic Enrichment (SSAE)**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		184.00
			2XX Personal Services - Employee Benefits		32.76
			374 Subtotal		216.76
375	**Title IV A**				
	459	**Title IV, Part A, Student Support & Academic Enrichment (SSAE)**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		8,666.99
			2XX Personal Services - Employee Benefits		1,618.90
			6XX Supplies and Materials		19,739.15
			375 Subtotal		30,025.04
393	**Gifted and Talented**				
	360	**State - Gifted & Talented Reimbursement**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		8,994.00
			2XX Personal Services - Employee Benefits		2,038.00
			6XX Supplies and Materials		858.00
			393 Subtotal		11,890.00
400	**BMO Refund**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		8,223.74
			400 Subtotal		8,223.74
406	**INNOVATIVE TAX CREDIT DONATIONS**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		16,875.05
			2XX Personal Services - Employee Benefits		7,132.04
			406 Subtotal		24,007.09

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

PRC	Program	Function	Object	2025 Value	2026 Value
413	**State And Career Technology Ed**				
	390	**State Career & Technical Education Entitlement - Undistributed**			
		1XXX	**Instruction**		
			5XX Other Purchased Services		463.00
			6XX Supplies and Materials		8,275.49
			810 Dues and Fees		580.00
			413 Subtotal		9,318.49
458	**PTO**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		42,228.21
			458 Subtotal		42,228.21
461	**Tiger Fund**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		6,464.24
			461 Subtotal		6,464.24
462	**Misc Donations**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		250.00
			2XX Personal Services - Employee Benefits		582.16
			3XX Purchased Professional and Technical Services		7,921.69
			4XX Purchased Property Services		361.80
			5XX Other Purchased Services		500.00
			6XX Supplies and Materials		18,878.47
			462 Subtotal		28,494.12
465	**EvMS Exxon**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		782.75
			465 Subtotal		782.75
466	**Eastgate Exxon**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1,286.80
			466 Subtotal		1,286.80

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

PRC	Program	Function	Object	2025 Value	2026 Value
467	**Prickly Pear EXXON**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		2,575.39
			467 Subtotal		2,575.39
472	**Radley Exxon**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		625.22
			472 Subtotal		625.22
475	**High School Exxon Grant**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		2,857.64
			475 Subtotal		2,857.64
483	**We are East Helena**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		334.09
			483 Subtotal		334.09
496	**Montana Medicare Claim**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services		575.61
			6XX Supplies and Materials		1,201.23
			496 Subtotal		1,776.84
501	**Medicare Payments**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services		6,883.00
			501 Subtotal		6,883.00
512	**Radley Stuff the Buss**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		2,782.17
			512 Subtotal		2,782.17
513	**Prickly Pear Stuff the Buss**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		2,585.83
			513 Subtotal		2,585.83

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

PRC	Program	Function	Object	2025 Value	2026 Value
514	**Eastgate Stuff the Bus**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1,207.83
			514 Subtotal		1,207.83
515	**EHHS Stuff the Bus**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		2,164.71
			515 Subtotal		2,164.71
516	**EVMS Stuff the Bus**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		2,663.29
			516 Subtotal		2,663.29
518	**NCCE Ed Camp**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		589.08
			518 Subtotal		589.08
522	**Advancing Agricultural Education Grant**				
	327	**State Advancing Agriculture Education**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		2,000.00
			522 Subtotal		2,000.00
523	**Summer School Programs**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1,986.65
			523 Subtotal		1,986.65
524	**After School Program**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		2,500.00
			524 Subtotal		2,500.00
533	**MONTANA STREET ROD ASSOCIATION**				
	390	**State Career & Technical Education Entitlement - Undistributed**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1,569.50
			533 Subtotal		1,569.50

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

PRC	Program	Function	Object	2025 Value	2026 Value
541	**MTSS - Multi Tiered Systems**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1.21
			541 Subtotal		1.21
701	**Uniform/Fence Signs**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		4,578.76
			701 Subtotal		4,578.76
725	**LIBRARY FEES - PPE**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		222X	**Educational Media Services**		
			6XX Supplies and Materials		353.25
			725 Subtotal		353.25
740	**MUSIC DEPARTMENT INSTRUMENTS AND REPAIR**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			4XX Purchased Property Services		2,985.67
			6XX Supplies and Materials		159.99
			740 Subtotal		3,145.66
750	**State Base Limit Increase**				
	378	**State - BASE Limit Increase Payment**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		7,932.39
			2XX Personal Services - Employee Benefits		1,412.01
			750 Subtotal		9,344.40
754	**MFEC - MT Fin Ed Coalition**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		5.87
			754 Subtotal		5.87
755	**Masonic - EHHS Science**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1,369.98
			755 Subtotal		1,369.98

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

PRC	Program	Function	Object	2025 Value	2026 Value
757	**MT Girls Flag Football**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		3,375.29
			2XX Personal Services - Employee Benefits		346.72
			5XX Other Purchased Services		40.23
			6XX Supplies and Materials		2,546.72
			757 Subtotal		6,308.96
758	**HEALTH YOUTH DEVEL PROG - 1ST JUDICIAL**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		452.79
			758 Subtotal		452.79
759	**MT Stockgrowers Foundation**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		433.87
			759 Subtotal		433.87
760	**Masonic - Elem Music**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1,466.00
			760 Subtotal		1,466.00
761	**VFW Grant**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		2,200.00
			761 Subtotal		2,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					993,347.92

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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						2,038,695.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,130,056.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						993,347.92	(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	12,885.30	Less Last Year	10,538.31	(4b)	2,346.99		
						2,346.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,177,751.08	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
108 SERVICE AND CC FEE FROM IC	1,548.59	0.00	1,548.59
134 Carl Perkins	0.73	0.73	0.00
135 Carl Perkins	25,866.00	25,866.00	0.00
144 Title I-Part A	36,469.71	36,469.71	0.00
145 Title I-Part A	414,827.00	414,827.00	0.00
154 21st Century Learning	4,101.47	975.64	3,125.83
155 21st Century Learning	85,666.00	81,347.41	4,318.59
200 Indirect Cost Pool	0.00	13,708.23	-13,708.23
202 Tech Fees & Repairs	17,602.50	5,793.29	11,809.21
219 EHHS Scholarship	0.00	2,000.00	-2,000.00
221 High School Field Fees	28,000.00	0.00	28,000.00
250 DPHHS Vocational Rehab	35,471.25	21,018.75	14,452.50
270 Montana Tech Talent Grant	21,183.36	21,183.36	0.00
301 Infrastructure Fund	22,226.50	29,847.50	-7,621.00
342 Indian Ed Grant	35,527.00	35,527.00	0.00
345 NBCT STIPEND AWARD-STATE	6,885.07	6,885.07	0.00
365 Title II Part A	70,199.00	70,199.00	0.00
374 Title IV A	0.83	216.76	-215.93
375 Title IV A	30,419.00	30,025.04	393.96
393 Gifted and Talented	11,890.00	11,890.00	0.00
400 BMO Refund	5,531.21	8,223.74	-2,692.53
406 INNOVATIVE TAX CREDIT DONATIONS	0.00	24,007.09	-24,007.09
413 State And Career Technology Ed	14,272.00	9,318.49	4,953.51
458 PTO	46,984.77	42,228.21	4,756.56
461 Tiger Fund	5,591.01	6,464.24	-873.23
462 Misc Donations	107,783.11	28,494.12	79,288.99
465 EvMS Exxon	5,250.00	782.75	4,467.25
466 Eastgate Exxon	6,481.00	1,286.80	5,194.20

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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
467 Prickly Pear EXXON	4,923.82	2,575.39	2,348.43
472 Radley Exxon	5,617.57	625.22	4,992.35
475 High School Exxon Grant	5,316.32	2,857.64	2,458.68
483 We are East Helena	1,930.00	334.09	1,595.91
496 Montana Medicare Claim	10,789.84	1,776.84	9,013.00
501 Medicare Payments	0.00	6,883.00	-6,883.00
502 Lunch for Kids Drive	100.00	0.00	100.00
508 High School Parking Permits	2,986.00	0.00	2,986.00
512 Radley Stuff the Buss	3,000.00	2,782.17	217.83
513 Prickly Pear Stuff the Buss	2,625.00	2,585.83	39.17
514 Eastgate Stuff the Bus	1,750.00	1,207.83	542.17
515 EHHS Stuff the Bus	2,168.00	2,164.71	3.29
516 EVMS Stuff the Bus	2,550.00	2,663.29	-113.29
518 NCCE Ed Camp	0.00	589.08	-589.08
522 Advancing Agricultural Education Grant	0.00	2,000.00	-2,000.00
523 Summer School Programs	12,816.00	1,986.65	10,829.35
524 After School Program	0.00	2,500.00	-2,500.00
533 MONTANA STREET ROD ASSOCIATION	0.00	1,569.50	-1,569.50
541 MTSS - Multi Tiered Systems	1.21	1.21	0.00
701 Uniform/Fence Signs	6,000.00	4,578.76	1,421.24
721 LIBRARY FEES - RADLEY	141.00	0.00	141.00
722 LIBRARY FEES - EASTGATE	30.99	0.00	30.99
724 LIBRARY FEES - EHHS	155.00	0.00	155.00
725 LIBRARY FEES - PPE	337.18	353.25	-16.07
730 L0ST ENGLISH BOOKS - HIGH SCHOOL	21.00	0.00	21.00
740 MUSIC DEPARTMENT INSTRUMENTS AND REPAIR	4,089.00	3,145.66	943.34
750 State Base Limit Increase	0.00	9,344.40	-9,344.40
754 MFEC - MT Fin Ed Coalition	0.00	5.87	-5.87
755 Masonic - EHHS Science	1,450.00	1,369.98	80.02
757 MT Girls Flag Football	10,000.00	6,308.96	3,691.04
758 HEALTH YOUTH DEVEL PROG - 1ST JUDICIAL	9,515.26	452.79	9,062.47
759 MT Stockgrowers Foundation	500.00	433.87	66.13
760 Masonic - Elem Music	1,466.00	1,466.00	0.00
761 VFW Grant	0.00	2,200.00	-2,200.00
Total	1,130,056.30	993,347.92	136,708.38

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

PRC	Revenue	2025 Value	2026 Value
1110	District Tax Levy	32,079.03	28,256.87
1190	Penalties and Interest on Taxes	38.83	82.12
1340	Fees for Adult Education	3,940.00	5,305.00
1510	Interest Earnings	3,008.01	4,137.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,065.87	37,781.55

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

PRC	Program	Function	Object	2025 Value	2026 Value
	610	**Adult Continuing Education Programs**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	7,783.91	17,808.36
			2XX Personal Services - Employee Benefits	1,124.33	2,961.93
			6XX Supplies and Materials	2,654.18	3,966.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,562.42	24,736.36

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance						61,147.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,781.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,736.36	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						74,192.81	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 18**

PRC	Revenue	2025 Value	2026 Value
1311	Driver's Education Fees	6,950.00	14,150.00
1982	Summer Session - Driver's Education Fees	0.00	500.00
3260	State - Driver's Education Reimbursement	20,894.06	9,673.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,844.06	24,323.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 18**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	248.95	7,293.72
			7XX Property and Equipment Acquisition	0.00	35,465.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				248.95	42,758.81

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance						84,051.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						24,323.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						42,758.81	(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	63.45	Less Last Year	0.00	(4b)	63.45		
						63.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						65,680.35	(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	2025 Value	2026 Value
1110	District Tax Levy	91,172.23	93,928.53
1190	Penalties and Interest on Taxes	115.90	254.96
1510	Interest Earnings	0.52	0.00
3281	State - Technology Aid	12,276.45	12,471.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		103,565.10	106,655.45

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX		**Regular Education Programs - Elementary/Secondary**		
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services	7,366.44	0.00
			6XX Supplies and Materials	71,100.00	108,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				78,466.44	108,500.00

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						462,511.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						106,655.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						108,500.00	(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)						460,667.11	(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	2025 Value	2026 Value
1110	District Tax Levy	62,289.69	1,919.25
1510	Interest Earnings	0.34	0.00
3760	State - Transformational Learning Aid	63,296.50	0.00
3770	State - Advanced Opportunity Aid	102,469.72	107,765.82
106	**EHPS CHECKING ACCOUNT - VALLEY BANK**		
1900	Other Revenue from Local Sources	8,598.31	0.00
6100	Material Prior Period Revenue Adjustments	278.54	0.00
555	**Montana Advanced Opportunity**		
6100	Material Prior Period Revenue Adjustments	269.97	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		237,203.07	109,685.07

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

PRC	Program	Function	Object	2025 Value	2026 Value
106	**EHPS CHECKING ACCOUNT - VALLEY BANK**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			8XX Other Expenditures	0.00	7,676.85
555	**Montana Advanced Opportunity**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services	0.00	22,782.03
	377	**State - Advanced Opportunity Aid**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	27,318.96	33,849.55
			2XX Personal Services - Employee Benefits	7,749.68	8,213.34
			3XX Purchased Professional and Technical Services	51,911.12	5,465.00
			5XX Other Purchased Services	105.69	116.00
			6XX Supplies and Materials	39,535.09	35,994.33
556	**Transformational Learning**				
	376	**State - Transformational Learning Aid**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	1,824.67	29,924.50
			2XX Personal Services - Employee Benefits	6.45	5,294.82
			3XX Purchased Professional and Technical Services	0.00	56,359.69
			5XX Other Purchased Services	0.00	6,266.04
			6XX Supplies and Materials	0.00	3,845.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				128,451.66	215,787.15

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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance						397,187.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						109,685.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						215,787.15	(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	700.00	(4b)	-700.00		
						-700.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						290,385.43	(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	2025 Value	2026 Value
1110	District Tax Levy	2,421,373.07	2,785,463.08
1190	Penalties and Interest on Taxes	3,494.68	7,395.29
1510	Interest Earnings	57,611.36	65,491.19
3120	State - Guaranteed Tax Base Aid	435,871.78	444,337.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,918,350.89	3,302,687.45

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	284.95	0.00
			840 Principal On Debt	1,745,000.00	1,820,000.00
			850 Interest on Debt	1,458,812.50	1,379,962.50
			860 Agent Fees/Issuance Costs	1,000.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,205,097.45	3,200,962.50

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance						464,098.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,302,687.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,200,962.50	(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)						565,823.59	(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	2025 Value	2026 Value
1110	District Tax Levy	110,005.15	107,087.96
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	1,308.13
1190	Penalties and Interest on Taxes	133.77	297.87
1510	Interest Earnings	4,370.61	3,989.06
3283	State - School Major Maintenance Aid (SMMA)	140,407.65	201,960.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		254,917.18	314,643.14

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX		**Regular Education Programs - Elementary/Secondary**		
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services	85,031.58	78,687.41
		26XX	**Operation and Maintenance of Plant Services**		
			4XX Purchased Property Services	34,046.32	0.00
611	**Buliding Reserve Safety Subfund**				
	1XX		**Regular Education Programs - Elementary/Secondary**		
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	1,097.40	0.00
			2XX Personal Services - Employee Benefits	60.08	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				120,235.38	78,687.41

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						865,917.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						314,643.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						78,687.41	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	27.20	Less Last Year	0.00	(4b)	27.20	
						27.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,101,900.55	(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	2025 Value	2026 Value
1510	Interest Earnings	75,381.14	83,395.51
1900	Other Revenue from Local Sources	250,000.00	200,000.00
1920	Contributions/Donations from Private Sources	2,342,684.62	2,875,686.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,668,065.76	3,159,081.98

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

PRC	Program	Function	Object	2025 Value	2026 Value
	920	**Enterprise or Internal Service Programs**			
		32XX	**Enterprise Services**		
			2XX Personal Services - Employee Benefits	1,990,948.69	2,925,016.37
			5XX Other Purchased Services	44,352.00	54,520.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,035,300.69	2,979,536.37

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance						1,700,404.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,159,081.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,979,536.37	(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	17,450.40	Less Last Year	17,591.50	(4b)	-141.10		
						-141.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,879,809.10	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 82**

PRC	Revenue	2025 Value	2026 Value
1510	Interest Earnings	96,346.51	113,206.21
5300	Operating Transfers from Other Funds	353,000.00	235,000.00
611	**Buliding Reserve Safety Subfund**		
1920	Contributions/Donations from Private Sources	410,328.15	0.00
6100	Material Prior Period Revenue Adjustments	5,573.00	0.00
612	**Lincoln Multidistrict Agreement**		
1510	Interest Earnings	17,713.73	9,844.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		882,961.39	358,050.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 82**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		26XX	**Operation and Maintenance of Plant Services**		
			4XX Purchased Property Services	33,323.48	0.00
			6XX Supplies and Materials	0.00	1,980.00
		27XX	**Student Transportation Services**		
			7XX Property and Equipment Acquisition	0.00	120,000.00
611	**Buliding Reserve Safety Subfund**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		26XX	**Operation and Maintenance of Plant Services**		
			3XX Purchased Professional and Technical Services	70,551.59	23,114.38
			4XX Purchased Property Services	587,085.50	10,477.87
			6XX Supplies and Materials	0.00	14,016.27
612	**Lincoln Multidistrict Agreement**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials	108,465.65	32,136.00
		25XX	**Support Services - Business**		
			3XX Purchased Professional and Technical Services	13,202.40	0.00
		26XX	**Operation and Maintenance of Plant Services**		
			1XX Personal Services - Salaries	713.84	0.00
			2XX Personal Services - Employee Benefits	8,627.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				821,970.10	201,724.52

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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance						2,062,695.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						358,050.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						201,724.52	(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)						2,219,021.11	(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	2025 Value	2026 Value
1510	Interest Earnings	1,373.38	1,476.87
1700	Student Extracurricular Activity Receipts	479,683.89	513,589.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		481,057.27	515,066.78

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

PRC	Program	Function	Object	2025 Value	2026 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	450,981.85	488,946.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				450,981.85	488,946.74

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance						260,760.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						515,066.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						488,946.74	(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)						286,880.80	(5)

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Detail Expenditure

Fund	Account			Description	2025 Value	2026 Value
XX	280	1XXX	112	Certified Teacher Staff Salaries	336,614.78	323,722.40
XX	39X	1XXX	112	Certified Teacher Staff Salaries	172,842.96	339,058.17
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	5,042,480.77	6,201,214.22
XX	XXX	1XXX	117	Teachers Aids	891,713.71	992,367.71
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	20,594.30	624.96
XX	XXX	26XX	41X	Energy Utility Services	0.00	373,907.95
XX	XXX	XXXX	355	Technology Contracted Services	0.00	6,022.00
XX	XXX	XXXX	455	Technology Repairs and Rental	0.00	16,958.11
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	191,650.15
XX	XXX	XXXX	564	Educational Fees to In-State Treatment Facilities	0.00	4,911.97
XX	XXX	XXXX	535	Technology Communication Services	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	682	Technology Supplies	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	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	710	Land	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	735	Technology Equipment and Software	0.00	0.00
XX	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
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	625.80	0.00

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Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	337,016.00
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	337,016.00

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	112,331.80
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	485,300.77
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	819,200.84
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 FY2028 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	356,811.31	304,964.99	0.00	0.00	0.00
280	1XXX	2XX	70,575.41	15,475.47	0.00	0.00	0.00
280	1XXX	3XX	5,157.36	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	28,964.64	0.00	0.00	0.00
280	1XXX	6XX	182.17	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	37,069.49	0.00	0.00	0.00	0.00
Totals			469,795.74	349,405.10	0.00	0.00	0.00

819,200.84

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 FY26 in Infinite Campus.*

Trustees' Financial Summary

FY2025-26

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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

Governmental	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	2,645,852.42	5,000.00	0.00	0.00	2,650,852.42
Buildings	56,749,223.30	-461,604.00	0.00	0.00	56,287,619.30
Machinery and Equipment	3,006,057.93	288,176.76	835,440.96	8,000.00	4,121,675.65
Totals at Historical Cost	62,401,133.65	-168,427.24	835,440.96	8,000.00	63,060,147.37
Depreciation					
Improvement Accum	402,655.51	176,795.87	93,979.79	0.00	673,431.17
Building Accum	12,425,466.18	-303,553.01	1,067,648.74	0.00	13,189,561.91
Machinery and Equipment Accum	1,580,652.32	88,360.30	251,021.38	8,000.00	1,912,034.00
Total Accumulated Depreciation	14,408,774.01	-38,396.84	1,412,649.91	8,000.00	15,775,027.08
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	47,992,359.64	-130,030.40	-577,208.95	0.00	47,285,120.29

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

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

*** Has comments.

Depreciation by Function for FY2026	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	253,807.56	0.00	0.00
General Administration (23XX)	2,269.87	0.00	0.00
Financial Administration (25XX)	2,122.40	0.00	0.00
Operations and Maintenance (26XX)	41,823.16	0.00	0.00
Transportation (27XX)	157,393.24	0.00	0.00
Food Service (31XX)	2,660.00	0.00	0.00
Extracurricular (34XX, 35XX)	4,995.50	0.00	0.00
Total Depreciation for FY2026	465,071.73	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2025-26

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2025	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2026) [a+b-c-d]	(f) Current Portion Due FY2027	(g) Long-Term Portion Due FY2028
Governmental Activities *							
Compensated Absences	649,507.01	18,938.09	0.00	0.00	668,445.10	0.00	668,445.10
Other Post Employment Benefits	2,099,897.00	0.00	0.00	227,391.00	1,872,506.00	0.00	1,872,506.00
Total Governmental Activity Non-bond Long-Term Liabilities	2,749,404.01	18,938.09	0.00	227,391.00	2,540,951.10	0.00	2,540,951.10
Bond(s)							
07/27/2017	8,185,000.00	0.00	560,000.00	0.00	7,625,000.00	580,000.00	7,045,000.00
08/08/2018	22,140,000.00	0.00	1,260,000.00	0.00	20,880,000.00	1,325,000.00	19,555,000.00
Total Governmental Activity Bond Long-Term Liabilities	30,325,000.00	0.00	1,820,000.00	0.00	28,505,000.00	1,905,000.00	26,600,000.00

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

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

Trustees' Financial Summary

FY2025-26

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Net Pension Liability FY2026

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	1,455,246.00	0.00	116,041.00	1,339,205.00
Net Pension - TRS	11,517,873.00	0.00	884,948.00	10,632,925.00