



The Helena Public Schools educate, engage, and empower each student to maximize his or her individual potential with the knowledge, skills and character essential to being a responsible citizen and life-long learner.

Board of Trustees Meeting

Lincoln Center | 1325 Poplar St. | Helena, MT 59601

Tuesday, August 13th, 2024 - 5:30 p.m.

Lincoln Board of Trustees Conference Room and
via TEAMS

[Join the meeting now](#)

Meeting ID: 278 627 318 898

Passcode: N4pGcV

AGENDA

I. CALL TO ORDER /PLEDGE OF ALLEGIANCE

II. REVIEW OF AGENDA

III. SUPERINTENDENT'S REPORT

IV. GENERAL PUBLIC COMMENT

This is the time for comment on public matters that are not on the agenda. Public matters do not include any pending legal matters, private personnel issues or private student issues. Please do not attempt to address such issues at this time or you will be ruled out of order. The Board cannot enter into a discussion during General Public Comment.

V. NEW BUSINESS

A. Item For Information

1. Building Bridges: A Blueprint for Student Recruitment & Retention

B. Consent Action Items

1. Personnel Actions
2. Warrants
3. Approval of FY 2024-25 Out-Of-District Attendance Agreements (Non-Resident Students Attending HPS)
4. Acknowledge FY 2024-25 Out-Of-District Attendance Agreements (Helena Students Attending Other Districts)

C. Items For Action

1. Approval of HPS – Painters Collective Bargaining Agreement
2. Certify the Trustees’ Financial Summary-Elementary Fiscal Year 2023-24
3. Certify the Trustees’ Financial Summary-High School Fiscal Year 2023-24
4. Final Budget Adoption-Elementary Fiscal Year 2024-25
5. Final Budget Adoption-High School Fiscal Year 2024-25

D. Reports

1. Student Representatives Report
2. Helena Education Association Report
3. Facilities & Maintenance Committee Report
4. Budget & Finance Committee Report
5. Policy Committee Report
6. Teaching & Learning Committee Report
7. Health Benefits Committee Report
8. Wellness Committee Report
9. Montana School Boards Association Report

VI. UPCOMING MEETINGS

VII. BOARD COMMENTS

VIII. ADJOURNMENT

**HELENA SCHOOL DISTRICT
Board of Trustees Meeting**

Meeting Date: 08/13/2024

Item III.

Superintendent's Report

General Public Comment

Item For Information

Consent Action Items

Items For Action

Item Title: Superintendent's Report

HELENA SCHOOL DISTRICT #1
OFFICE OF THE SUPERINTENDENT

To: *Board Chair Ms. Siobhan Hathhorn and Board of Trustees*
FROM: *Mr. Wetz, Superintendent*
RE: *Superintendent Report*
DATE: *August 13th, 2024*

- Recognition
 - Facilities and Maintenance-Summer Work
 - Janelle Mickelson & Business Office-Close-Out 2023-24/Start Up 2024-25 Budgets
 - Karen Ogden-2024-2025 HPS District Calendar in the Independent Record
 - Thank you, Lisa Cordingley and the Helena Education Foundation for sponsoring and organizing all the fall events.
 - Thank you, Lisa Cordingley and the Helena Education Foundation and Jane Shawn, and the Helena Education Association for sponsoring the 2024 New Educator Orientation.
 - Board of Public Education Visit to SACC Program-Thank You Kirstan Rousch & SACC Staff
 - Helena Public Schools has been selected to receive the 2024 Public Sector Employer Governor's Safety Achievement Award-Thank You Neal Murray & Todd Verrill
 - Solar Photovoltaic System-Bryant Elementary-Thank you Todd Verrill, Rob Brewer, and the amazing group of public and private partners that made this project possible.

- New Business
 - Administrative Changes 2024-2025
 - Lona Carter-Special Education Director
 - Justine Alberts, Curriculum Director
 - Jesika Fisher-1/2 FTE Elementary Principal Hawthorne Elementary
 - Erin Hunt-1/2 FTE Assistant Principal C.R. Anderson Middle School
 - Brian Kessler-Principal Helena High School
 - Abby Kuhl-Principal Warren Elementary
 - Erin Maxwell-Assistant Principal Helena Middle School
 - Eric Peterson-Assistant Principal Helena High School
 - Tia Wilkins-Principal Bryant Elementary
 - Compensation Philosophy Study with CMS
 - HPS Hosted AA Superintendent Summer Summit

HELENA SCHOOL DISTRICT #1
OFFICE OF THE SUPERINTENDENT

- Summary of 2023-2024 SY

- Outreach/Meetings
 - Board of Health Meeting
 - Board Leadership
 - HPS Presented at Hometown Helena
 - 2024 Jeremy Bullock Safe Schools Summit
 - Rotary Club
 - CMS Comp. Study
 - SAM Delegate Assembly & Evening of Excellence
 - Cabinet & Leadership
 - All Administrators Meetings
 - Student Board Representatives
 - TV, Print, Radio Media
 - SPH – Sponsorship
 - Montana Digital Academy AI Training

- Other
 - Administration Back – August 5th
 - Staff Back – August 26th
 - First Day School August 28th – Grades 1-6, 9-12 PAL, 9 graders HS, Kindersprouts
 - First Day School August 29th – 7-8 Grade, 10-12 HS
 - Sept 3rd Tuesday First Day Kindergarten

**HELENA SCHOOL DISTRICT
Board of Trustees Meeting**

Meeting Date: 08/13/2024

Item IV.

Superintendent's Report

General Public Comment

Item For Information

Consent Action Items

Items For Action

Item Title: General Public Comment

**HELENA SCHOOL DISTRICT
Board of Trustees Meeting**

Meeting Date: 08/13/2024

Item V.A.1.

Superintendent's Report

General Public Comment

Item For Information

Consent Action Items

Items For Action

Item Title: **Item For Information**
1. Building Bridges: A Blueprint for Student Recruitment & Retention



Board of Trustees Meeting

VI. NEW BUSINESS

A. Item for Information

1. Building Bridges: A Blueprint for Student Recruitment & Retention

Background:

The Helena School District has for years been a model for open enrollment even prior to legislation passed in the last session. Julie Mitchell will share her research on students from other districts who have enrolled in HPS schools as well as HPS students who have enrolled in other districts. She will address the feedback received from a parent phone survey and will share possible strategies for recruiting and retaining students.

**HELENA SCHOOL DISTRICT
Board of Trustees Meeting**

Meeting Date: 08/13/2024

Item V.B.1-B.4

Superintendent's Report

General Public Comment

Item For Information

Consent Action Items

Items For Action

Item Title: Consent Action Items

1. Personnel Actions
2. Warrants
3. Approval of FY 2024-25 Out-Of-District Attendance Agreements (Nonresident Students Attending Helena School District)
4. Acknowledge FY 2024-25 Out-Of-District Attendance Agreements (Helena Resident Students Attending Other School Districts)

Board Action	1st Motion	Second	Aye	Nay	Other
Hathhorn					
McKee					
Robison					
Satre					
Hindoien					
Cleatus					
Walsh					
Armstrong					

PERSONNEL ACTIONS

July 25, 2024 – August 13, 2024

CERTIFIED PERSONNEL

Appointments

<u>Location/Assignment</u>	<u>Name</u>	<u>Offered Salary</u>	<u>Accepted Salary</u>	<u>Start Date</u>
Bryant/Grade 1	Blunn, Lauren	\$52,876.11/yr.	\$52,876.11/yr.**	08/26/2024
CRA-Hawthorne/Music (.75 FTE)	Cantrell, Caitlyn	\$38,585.54/yr.	\$38,585.54/yr.	08/26/2024
Bryant/Part-time (.50 FTE) KinderSprouts	Cecrle, Hillary	\$21,436.41/yr.	\$21,436.41/yr.	08/26/2024
Rossiter/KinderSprouts	Charles, Jo El	\$49,303.74/yr.	\$49,303.74/yr.	08/26/2024
Broadwater-Kessler/SPED	Ewals, Wendy Lianne	\$60,021.94/yr.	\$60,021.94/yr.	08/26/2024
CHS/English (1 st Semester)	Gregory, Hannah	\$21,436.41/yr.	\$21,436.40/yr.***	08/26/2024
SSC/BCBA	Hogan, Brittany	\$64,817.27/yr.	\$64,817.27/yr.**	08/26/2024
HMS/Social Studies-Interventionist	McLane, Kelli	\$49,303.74/yr.	\$49,303.74/yr.	08/26/2024
Warren/Grade 4	Mech, Dene	\$43,944.64/yr.	\$43,944.641/yr.	08/26/2024
Hawthorne/Grade 3 – 4 Combination	Merritt, Valerie	\$49,303.74/yr.	\$49,303.74/yr.	08/26/2024
Hawthorne-Jim Darcy/Nurse (.70 FTE)	Otteson, Mamie	\$10,519.92/yr.	\$10,519.92/yr.***	08/26/2024
HHS/Instructional Interventionist	Pepper, David	\$57,121.60/yr.	\$57,121.60/yr.	08/26/2024
Warren/Grade 5	Rogers, Christina	\$60,021.94/yr.	\$60,021.94/yr.	08/26/2024
Kessler/Grade 5	Rose, Lyndsey	\$42,872.81/yr.	\$42,872.81/yr.	08/26/2024
Rossiter/Grade 3	Schuma, Maggie	\$43,944.64/yr.	\$43,944.64/yr.	08/26/2024

***Guest Techer Contract

**Salary Correction

Leaves

<u>Location/Assignment</u>	<u>Name</u>	<u>Term</u>	<u>Type of Leave</u>
PAL/Part-time (.50 FTE) Art	Ditch, Heather	2024-2025	LOAWOP

CLASSIFIED PERSONNEL

Appointments

<u>Location/Assignment</u>	<u>Name</u>	<u>Offered Salary</u>	<u>Accepted Salary</u>	<u>Start Date</u>
Central/Para Educator	Boyle, Bridget	\$16.11/yr.	\$16.11/yr.	08/26/2024
TBD/Part-time SACC Para Educator	Dorrington, Sara	\$15.46/hr.	\$15.46/hr.	08/27/2024
Hawthorne/Elementary Secretary	Dunkelberger, Kathryn	\$19.43/hr.	\$19.43/hr.	08/14/2024
TBD/Part-time SACC Para Educator	Fyfe, Madison	\$14.80/hr.	\$14.80/hr.	08/27/2024
TBD/SPED Para Educator	Heino, Kelsea	\$16.77/hr.	\$16.77/hr.	08/26/2024
Bryant/SPED Para Educator	Holm, Theresa	\$18.33/hr.	\$18.33/hr.	08/26/2024
TBD/Part-time SACC Para Educator	Kasper, Marge	\$17.68/hr.	\$17.68/hr.	08/27/2024
Central/SPED Para Educator	McClain, Shelly	\$18.33/yr.	\$18.33/yr.	08/26/2024
Hawthorne/SACC Site Manager	Nelson, Nickalis	\$18.99/hr.	\$18.99/hr.	08/26/2024
Rossiter/Elementary Secretary	Page, Susan	\$19.43/hr.	\$19.43/hr.	08/14/2024
Warren/Elementary Secretary	Prevel, Tracey	\$19.43/hr.	\$19.43/hr.	08/14/2024
Jefferson/Elementary Secretary	Siriwardene, Marcy	\$19.43/hr.	\$19.43/hr.	08/14/2024
Jefferson/SPED Para Educator	Varner, Erin	\$18.33/hr.	\$18.33/hr.	08/26/2024

Terminations/Retirements

<u>Location/Assignment</u>	<u>Name</u>	<u>Reason</u>	<u>Effective</u>
Jim Darcy/Day Custodian	Helmbrecht, Brian	Resignation	08/16/2024
Warren/Elementary Secretary	Hornby, Wendy	Resignation	07/18/2024
Bryant/Para Educator	Martorana, Rebecca	Resignation	08/08/2024
Smith/Custodian	May, Damian	Resignation	07/23/2024
Jefferson/Para Educator	Mondejar, Jennifer	Resignation	07/31/2024
Jefferson/SACC Para Educator	O'Connor, Alaina	Resignation	07/31/2024
Rossiter/Elementary Secretary	Richards, Denise	Resignation	07/24/2024
Jefferson/SACC Para Educator	Schweyen, Morgan	Resignation	08/23/2024

SUPPLEMENTARY CONTRACT ASSIGNMENT

<u>Name</u>	<u>Assignment</u>	<u>Salary</u>	<u>Location</u>
McMahon, Richard	Football- Head Coach Frosh	\$2,844.40	Capital High
Apfelbeck, Paul	Football-Asst Coach	\$1,777.00	Helena High
Silvonen, Christopher	Football-Asst Coach	\$1,777.00	Helena High
*Scruggs, Rodger	Newspaper	\$1,753.38	Helena High
Pate-Terry, Hunter	Soccer-Head Girls Coach	\$3,018.89	Helena High

*Correction of staff

Helena School District #1

Warrants July 1 to 31, 2024

Direct Deposits: \$663,646.64

Payroll Warrants: 70131851-70131868

Payroll Deduction: 69300567-69300586

Non-Check Payroll Deductions: \$1,046,904.00

Non-Check Accts Payable Deductions: \$150,532.92 **Allegiance Payment Not Included

Non-Check Accts Payable Deductions- HHS Extracurricular: \$0

Claim Warrants: 69300336-69300665

CRA Middle School Student Activity Checks:

HMS Middle School Student Activity Checks:

Capital High Student Activity Checks: 24705-24721

Helena High Student Activity Checks: 336699-36703

Cancelled Warrants: \$1,436.58

We certify that all warrants herein listed were prepared and previously paid for, are just and correct to the best of our knowledge, and that the board of trustees has authorized the issuance of the same.

Chairperson _____

Business Manager _____

APPROVAL OF **FY 2024-25** OUT-OF-DISTRICT ATTENDANCE AGREEMENTS
(NONRESIDENT STUDENTS ATTENDING HELENA SCHOOL DISTRICT)

Fiscal Year 2024-25

Grade	District of Residence	Address	School of Attendance
6	Elliston Elementary	Elliston, MT59728	Helena Middle School
9	Jefferson High School	Clancy, MT59634	Helena High School

Running Total of FY2024-25 Out-of-District Attendance Agreements

Address

Grade	East Helena	Clancy	Montana City	Jefferson City	Basin	Wolf Creek	Canyon Creek	Boulder	Elliston	Total
K	1					1				2
1	2									2
2	2							1		3
3	1									1
4	3	1								4
5	1							1		2
6	3						1		1	5
7	1				1					2
8										0
9	3	45	10							58
10	2									2
11	1	2	1							4
12	2	8								10
	22	56	11	0	1	1	1	2	1	95

ACKNOWLEDGE OUT-OF-DISTRICT ATTENDANCE AGREEMENTS
(HELENA RESIDENT STUDENTS ATTENDING OTHER SCHOOL DISTRICTS)

HELENA STUDENTS ATTENDING OTHER SCHOOL DISTRICTS

Fiscal Year 2024-25

Grade	Address	District of Attendance
1	Helena, MT 59602	Trinity Elementary
4	Helena, MT 59602	Trinity Elementary
4	Helena, MT 59602	Trinity Elementary
5	Helena, MT 59602	Trinity Elementary
5	Helena, MT 59602	Trinity Elementary

Running Total of Acknowledged Out-of-District Attendance Agreements
(Helena Resident Students Attending Other School Districts)

Grade	East Helena K-12	Montana City Elementary	Clancy Elementary	Jefferson High School	Trinity Elementary	Augusta High School	Total
Pre-K	4	10	5				19
K	11	11	1				23
1	6	8	5		1		20
2	12	2	5				19
3	15	13	5				33
4	10	1	4		2		17
5	14	6	7		2		29
6	13	11	7				31
7	7	2	4				13
8	16	2	4				22
9	21			1			22
10	24			4		1	29
11	19			4			23
12	25			4		2	31
	197	66	47	13	5	3	331

**HELENA SCHOOL DISTRICT
Board of Trustees Meeting**

Meeting Date: 08/13/2024

Item V.C.1

Superintendent's Report

General Public Comment

Item For Information

Consent Action Items

Items For Action

Item Title: **Item for Action**
1. Approval of HPS – Painters Collective Bargaining Agreement

Board Action	1st Motion	Second	Aye	Nay	Other
Hathhorn					
McKee					
Robison					
Satre					
Hindoien					
Cleatus					
Walsh					
Armstrong					

Board of Trustees

Approval of HPS – Painters Collective Bargaining Agreement

V. NEW BUSINESS

C. Items for Action

1. Approval and Ratification of the HPS-Painters Collective Bargaining Agreement for 2024-2025

Background:

Pursuant to MCA 39-31-306, an agreement reached by the public employer and the exclusive representative must be reduced to writing and must be executed by both parties.

The Helena School District and District Council #82 and Local Union #1922 of the International Union of Painters and Allied Trades met on June 19, 2024 and on July 31, 2024 where a tentative agreement was reached with members. The District negotiation team recommends ratification.

The two (2) year agreement was open for language and wages for July 1, 2024 through June 30, 2026. A summary of the conditions of the contract are noted below. Upon the Board's approval, a final copy will be made available electronically.

- A one year agreement for July 1, 2024 through June 30, 2025.
- The District shall continue to contribute to the employee cafeteria plan an amount of \$1,031.90 per month/\$12,382.80 for the 2024-2025 benefit year.
- The District shall provide two additional floating personal days to be used no later than June 15th annually. One floating personal day will sunset June 2025.
- Employees who have at least eighty (80) hours of accrued vacation as of May 25th, may cash out up to forty (40) hours once per year in the June pay period.
- Expansion of paid bereavement leave of up to five (5) paid days per event.
- A one and a half (1.5%) increase of \$0.41 per hour to the base wage from \$27.04 to \$27.45 per hour for the 2024-2025 fiscal year.
- A cell phone allowance of \$50/month will continue to be paid on a quarterly basis on a separate check.
- The total estimated salary cost of this settlement is \$1,703.18 for the 2024-2025 fiscal year.

Considerations:

- HPS and the Painters have a collaborative relationship and productive negotiations history.
- This agreement continues to bring parity to the bargaining units within HSD that work together on facilities projects.
- This agreement supports the directive of the Board to support our staff members and address issues relative to the district budget.

Superintendent recommendation:

Approve and ratify the collective bargaining agreement as agreed upon between HPS and Painters.

**HELENA SCHOOL DISTRICT
Board of Trustees Meeting**

Meeting Date: 08/13/2024

Item V.C.2

Superintendent's Report

General Public Comment

Item For Information

Consent Action Items

Items For Action

Item Title: **Item for Action**
2. Certify the Trustees' Financial Summary-Elementary Fiscal Year 2023-24

Board Action	1st Motion	Second	Aye	Nay	Other
Hathhorn					
McKee					
Robison					
Satre					
Hindoien					
Cleatus					
Walsh					
Armstrong					

**HELENA SCHOOL DISTRICT
Board of Trustees Meeting**

Meeting Date: 08/13/2024

Item V.C.3

Superintendent's Report

General Public Comment

Item For Information

Consent Action Items

Items For Action

Item Title: Item for Action

3. Certify the Trustees' Financial Summary-High School Fiscal Year 2023-24

Board Action	1st Motion	Second	Aye	Nay	Other
Hathhorn					
McKee					
Robison					
Satre					
Hindoien					
Cleatus					
Walsh					
Armstrong					

Board of Trustees Work Session

Certify the Trustees' Financial Summary (TFS)



V. NEW BUSINESS

C. Items for Action

2. Certify the Trustees' Financial Summary-Elementary Fiscal Year 2023-24
 3. Certify the Trustees' Financial Summary-High School Fiscal Year 2023-24
-

Background:

School districts account for the receipt and disbursement of all money belonging to the district in accordance with the methods prescribed by the Office of Public Instruction (OPI). The Trustees' Financial Summary (TFS) is the annual financial report prescribed by the OPI.

Considerations:

- Pursuant 20-9-213(6), MCA, the board of trustees transmit the TFS to the county superintendent of schools no later than August 15th and to the OPI no later than September 15th.
- Trustees are responsible for ensuring the accuracy and prompt submission of the TFS.
- Subsequent amendments to the TFS made by the clerk of the district are considered officially made on behalf of the trustees. The Teacher's Retirement System (TRS) has not provided pension information yet. The TFS will need to be updated once the information is released.
- The deadline for amendments is December 10th.

Highlights:

- Salaries and benefits accounted for 93% of elementary general fund expenditures and 89% of high school general fund expenditures.
- Tuition revenues in the high school general fund were down approximately \$123,000 due to East Helena K-12 opening all grade levels in the high school last year.
- Several factors resulted in unanticipated underspent budget in the transportation fund as follows:
 - Leadership changes – 50% of the staff changed in FY 2023-24 and one technical position wasn't filled until early Spring.
 - Vacancy & salary savings – A new manager was hired at a lower salary. The position vacated by the new manager wasn't filled until late in the year and became a part-time rather than a full-time position.
 - Bus lanes repaved – planned projects for repaving a number of bus lanes did not occur.
 - Field trips – The District budgeted for field trips but was waiting on a legal opinion as to whether field trips are an allowable expenditure out of the transportation fund. A legal opinion has yet to be received.
- The cash remaining from the unspent budget was transferred to the interlocal fund.
- Approximately \$1,808,895 of one-on-one Special Education Paraprofessional salaries were spent out of the elementary tuition fund and approximately \$440,183 was spent out of the high school tuition fund.
- All but \$244,215 of the ESSER funding has either been spent or committed. The remaining \$244,215 will be spent on Lost Learning Instruction by September 30, 2024. The attached document delineates how the funding was spent.
- In addition to the above ESSER funding, the District has approximately \$30,034 of uncommitted ARP Homeless money to spend by September 30, 2024.
- In fiscal year 2023-24, the District and the Helena Education Association negotiated a 1.5% increase in salaries for fiscal year 2024. The cost of the increase in fiscal year 2023-24 was approximately \$583,500.
- Health benefits increased by approximately \$63 per month.

- Driver's education expenditures outpaced revenues and approximately \$20,000 of expenditures were transferred to the interlocal fund.
- Approximately \$730,880 in technology costs were transferred to the interlocal fund. Although the elementary technology fund year-end cash balance was higher than last year (\$106,908 increase), the current levy just isn't enough to support the technology needs of the district. The high school technology fund tends to do better financially but did receive nearly \$100,000 of support from the interlocal fund.
- The District received \$215,423.71 in Advanced Opportunity Aid. The grant money is accounted for in the flexibility fund and is used to reduce student and family out-of-pocket costs for AP exams, dual credit classes and other course fees and for the enhancement of career and technical education programs.
- The small year-end cash balance of \$80,805.93 in the building fund reflects that all projects have been substantially completed. The remaining balance will be used to complete door automation for Kessler Entry 9 and to complete the replacement of Entry 14 at CR Anderson.
- Major projects funded by the building reserve fund included: Smith Elementary re-roof, Capital High School partial re-roof, various repair & maintenance projects at Helena High School (basketball court upgrade, carpet & tile replacement, fire escape repairs and partial re-roof), bathroom upgrades at HMS, CRA, HHS, and CHS, and outdoor basketball court renovations at Helena Middle School.
- At year-end, after all cash transfers, the interlocal fund had an ending fund balance of \$6,962,233 of which \$736,182 is earmarked for school building budgets. See the attached Interlocal Fund Financial Activity for more information.

Superintendent recommendation:

Certify the Trustees' Financial Summary and direct the clerk of the district to submit the report to the county superintendent of schools and to the Office of Public Instruction.

Helena School District No. 1 Transfers to Multidistrict Interlocal Fund

Fiscal Year 2012-13	
Fund	Amount
Elementary General Fund	\$100,000.00
High School General fund	\$150,000.00

Fiscal Year 2013-14	
Fund	Amount
Elementary General Fund	\$50,000.00
High School General fund	\$150,000.00

Fiscal Year 2014-15	
Fund	Amount
Elementary General Fund	\$250,000.00
High School General fund	\$20,000.00

Fiscal Year 2015-16	
Fund	Amount
Elementary General Fund	\$189,600.73
High School General fund	\$136,569.94

Fiscal Year 2016-17	
Fund	Amount
Elementary Transportation	\$800,000.00
Elementary Adult Ed	\$100,000.00
High School Transportation	\$350,000.00

Fiscal Year 2017-18	
Fund	Amount
Elementary Transportation	\$709,031.00
Elementary Adult Ed	\$72,000.00
High School Transportation	\$406,900.00

Fiscal Year 2018-19	
Fund	Amount
Elementary General Fund - District-Wide	\$300,000.00
Elementary General Fund - Earmarked for Building Budgets	\$66,512.76
Elementary Transportation	\$550,000.00
Elementary Adult Ed	\$120,000.00
High School General Fund - District-Wide	\$350,000.00
High School General Fund - Earmarked for Building Budgets	\$61,789.73
High School Transportation	\$95,000.00

Helena School District No. 1 Transfers to Multidistrict Interlocal Fund

Fiscal Year 2019-20	
Fund	Amount
Elementary General Fund - District-Wide	\$140,000.00
Elementary General Fund - Earmarked for Building Budgets	\$202,800.77
Elementary Transportation	\$900,000.00
Elementary Adult Ed	\$150,000.00
High School General Fund - District-Wide	\$850,000.00
High School General Fund - Earmarked for Building Budgets	\$241,628.15
High School Transportation	\$300,000.00
High School Adult Ed	\$60,000.00

Fiscal Year 2020-21	
Fund	Amount
Elementary General Fund - District-Wide	\$540,000.00
Elementary General Fund - Earmarked for Building Budgets	\$252,267.76
Elementary Transportation	\$1,200,000.00
Elementary Adult Ed	\$10,000.00
High School General Fund - District-Wide	\$900,000.00
High School General Fund - Earmarked for Building Budgets	\$276,480.03
High School Transportation	\$360,000.00
High School Adult Ed	\$30,000.00

Fiscal Year 2021-22	
Fund	Amount
Elementary General Fund - Earmarked for Building Budgets	\$49,998.91
Elementary Transportation	\$871,000.00
Elementary Adult Ed	\$150,000.00
High School General Fund - District-Wide	\$800,000.00
High School General Fund - Earmarked for Building Budgets	\$153,771.19
High School Transportation	\$300,000.00
High School Adult Ed	\$90,000.00

Fiscal Year 2022-23	
Fund	Amount
Elementary General Fund - District-Wide	\$185,000.00
Elementary General Fund - Earmarked for Building Budgets	\$220,148.58
Elementary Transportation	\$750,000.00
Elementary Adult Ed	\$105,000.00
High School General Fund - District-Wide	\$77,000.00
High School General Fund - Earmarked for Building Budgets	\$104,776.62
High School Transportation	\$125,000.00
High School Adult Ed	\$90,000.00

Helena School District No. 1 Transfers to Multidistrict Interlocal Fund

Fiscal Year 2023-24	
Fund	Amount
Elementary General Fund - Earmarked for Building Budgets	\$284,803.56
Elementary Transportation	\$1,330,000.00
Elementary Adult Ed	\$70,000.00
High School General Fund - Earmarked for Building Budgets	\$43,740.07
High School Transportation	\$231,000.00
High School Adult Ed	\$56,000.00

INTERLOCAL FUND FINANCIAL ACTIVITY

	District-Wide Funding											
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Beginning Fund Balance	\$0	\$250,000	\$450,218	\$720,822	\$1,049,782	\$2,307,280	\$3,524,446	\$5,009,198	\$5,013,578	\$7,002,915	\$8,037,311	\$6,170,775
Prior Period Adjustment								(\$303)				
Transfers In	\$250,000	\$200,000	\$270,000	\$326,171	\$1,250,000	\$1,187,931	\$1,415,000	\$2,400,000	\$3,040,000	\$2,211,000	\$1,332,000	\$1,687,000
Interest Revenue		\$218	\$604	\$2,789	\$7,498	\$29,235	\$69,753	\$75,757	\$14,250	\$18,528	\$199,949	\$275,513
Miscellaneous Other Revenue											\$47,968	
Expenditures:												
Bonus Pay								(\$621,257)	(\$1,011,482)			
Retirement Incentive								(\$1,849,818)		(\$216,782)		
Termination Pay									(\$9,000)		(\$104,568)	
Food Service Truck									(\$42,360)			
Technology Supplies									(\$2,070)		(\$698,216)	(\$744,920)
Curriculum										(\$620,997)	(\$942,589)	(\$454,946)
CRA Lighting										(\$265,550)		
Assessments										(\$91,804)		(\$8,614)
Property & Liability Insurance											(\$917,984)	(\$458,133)
Contracted Services											(\$295,162)	(\$136,538)
CSCT											(\$472,818)	(\$204,325)
Driver's Ed											(\$15,116)	(\$19,624)
Ending Fund Balance	\$250,000	\$450,218	\$720,822	\$1,049,782	\$2,307,280	\$3,524,446	\$5,009,198	\$5,013,578	\$7,002,915	\$8,037,311	\$6,170,775	\$6,106,188

Building Budgets Funding

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Beginning Fund Balance	\$0	\$128,000	\$463,877	\$514,146	\$423,796	\$357,705
Prior Period Adjustment		\$303				
Transfers In	\$128,302	\$402,219	\$253,677	\$184,821	\$162,038	\$80,791
Interest Revenue	\$0	\$1,341	\$2,104	\$894	\$9,379	\$15,357
Miscellaneous Revenue				\$1,249	\$1,189	
Expenditures	(\$303)	(\$67,985)	(\$205,512)	(\$277,314)	(\$238,697)	(\$135,161)
Ending Fund Balance	\$128,000	\$463,877	\$514,146	\$423,796	\$357,705	\$318,693

Department Budgets Funding

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Beginning Fund Balance		\$0	\$42,210	\$317,398	\$298,097	\$426,491
Prior Period Adjustment						
Transfers In		\$42,210	\$275,071	\$18,950	\$162,887	\$247,752
Interest Revenue			\$117	\$835	\$8,924	\$20,679
Miscellaneous Revenue						\$695
Expenditures:						
Activities/Athletics				(\$6,141)	(\$29,099)	(\$40,841)
Special Education				(\$32,945)	(\$14,317)	(\$2,934)
Ending Fund Balance		\$42,210	\$317,398	\$298,097	\$426,491	\$651,842

HELENA PUBLIC SCHOOLS CORONA VIRUS RELIEF FUNDING AS OF 6/30/2024

	CARES - State Emergency Relief Fund (ESSER I)	CARES - Governor's Coronavirus Relief Fund (CRF)	CRRSA - State Emergency Relief Fund II (ESSER II)	ARP - State Emergency Relief Fund II (ESSER III)
Award	\$1,368,382	\$3,512,982	\$5,397,752	\$11,554,017
Private/Non-Public Schools Allocation	(\$32,704)			
Available Award	\$1,335,678			
Expenditures:				
Salaries & Benefits	\$1,186,713 *	\$868,632 *	\$2,282,836 **	\$10,000,220 ***
PPE & Supplies & Services	\$13,518	\$852,251	\$1,249,675 ****	
Technology & Equipment	\$3,989	\$1,660,464	\$1,019,589	
Assessment & Curriculum			\$92,556	\$512,068
Lincoln Boiler	\$13,230	\$131,635	\$858	
HVAC Cleaning & Air Flow Studies	\$59,725		\$382,175	
Extra-curricular Team Travel	\$1,608		\$7,380	
Summer School Transportation				\$204,328
Summer School Field Trips				\$60,990
Summer School Supplies				\$18,861
Indirect Costs	\$56,895		\$195,428	\$477,269
Lincoln remodel			\$167,255	
Total Expenditures	\$1,335,678	\$3,512,982	\$5,397,752	\$11,273,735
Encumbrances				
Salaries & Benefits				\$8,735
PPE & Supplies & Services				
Technology & Equipment				
Assessment & Curriculum				\$15,494
Lincoln Boiler				
HVAC Cleaning & Air Flow Studies				
Extra-curricular Team Travel				
Summer School Transportation				
Summer School Field Trips				
Summer School Supplies				
Indirect Costs				\$11,838
Total Encumbrances	\$0	\$0	\$0	\$36,067
Remaining Award	\$0	\$0	\$0	\$244,215
End Date	9/30/2022	12/30/2021	9/30/2023	9/30/2024

* Temporary salaries, proctors & substitutes

** Day custodians, Driver's Ed teachers, credit recovery teachers, temporary hires, IT employees in support positions Lincoln remodel

*** Summer school, coaches, nurses, interventions

**** Approximately \$740,000 for plexiglass, saws & lumber



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0487 Helena Elem

Due Date:

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

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

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

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

Certification

Business Manager/Clerk:

Janelle Mickelson

Phone #:

(406) 324-2040

(Signature)

(Date)**Chair, Board of Trustees:**

Siobhan Hathhorn

(Signature)

(Date)**County Superintendent**

Katrina Chaney

(Signature)

(Date)

Software

Accounting Package:

Tyler Technologies (CSA/Infinite Visions)

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

Yes

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

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Turn Off TV Week	LOCAL	N/A	N/A
023	MAC School Share	LOCAL		
024	AWARE Flow through	STATE	None	
039	Staples Recycling	LOCAL		
042	Four Georgians Accounts	LOCAL	None	None
051	CRA Accounts	LOCAL		
052	HMS Accounts	LOCAL		
056	MT Digital Academy	STATE	N/A	N/A
064	Intermountain Medicaid	STATE		
100	Elementary Field Trips	LOCAL		
112	Verizon iPhone resale	LOCAL		
114	Shodair Medicaid	STATE	N/A	N/A
115	Summer Kindergarten Camp FY20	LOCAL	N/A	N/A
119	Summer School Enrichment	LOCAL		
120	Sierra Park	LOCAL	None	None
122	District Leased Property	LOCAL	N/A	N/A
124	MAC Student Services	LOCAL		
126	Aggregate Reim/Indirects	LOCAL		Local
127	PCard Rebate	LOCAL	N/A	N/A
145	Kessler Classroom Supplies Donations	LOCAL	N/A	N/A
151	Share Our Strength No Kid Hungry	LOCAL	N/A	N/A
170	Warren Donation	LOCAL		
212	Nat'l Board Certification Teacher Stipend	STATE		
234	Title III, Part A, English Language Aquisition & Enhancement	FEDERAL	0250487312024	84.365
241	PAX Good Behavior Grant	STATE	N/A	N/A
301	Computer Training	LOCAL		
302	G E D	LOCAL		
303	Summer Pottery	LOCAL	None	None
313	Title I, ESEA Schoolwide Program	FEDERAL	0250487312023	Federal
314	Title I, ESEA Schoolwide Program	FEDERAL	0250487312024	Federal
333	Bryant Donations FY 12	LOCAL	None	None



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
338	Public Lands Travel Grant - Bryant FY17	LOCAL	N/A	N/A
339	Karen Cox Memorial Grant - Bryant FY24	LOCAL	N/A	N/A
342	Miller Donation Central	LOCAL	None	None
345	Public Lands Travel - Central	LOCAL	N/A	N/A
347	Karen Cox Memorial Grant - Central FY24	LOCAL	N/A	N/A
348	Central Classroom Supplies	LOCAL	N/A	N/A
355	Hawthorne Donations	LOCAL	None	None
358	Hawthorne Student Council	LOCAL	N/A	N/A
360	Broadwater Class Act	LOCAL	None	None
364	Broadwater School Donations	LOCAL	None	
374	Karen Cox Memorial - Jefferson FY24	LOCAL	N/A	N/A
376	Miller Donation Jefferson	LOCAL	None	None
387	Karen Cox Memorial - 4G's	LOCAL	N/A	N/A
400	Rossiter Student Activities	LOCAL	None	None
401	Rossiter Shiver Shack	LOCAL	None	None
402	Rossiter Tech Fund	LOCAL	None	None
403	Karen Cox Memorial - Rossiter FY21	LOCAL	N/A	N/A
404	Rossiter Conflict Managers	LOCAL	None	None
405	Rossiter Stem After School Program	LOCAL	N/A	N/A
408	Gifted and Talented	STATE		State
413	Smith School Donations	LOCAL	None	None
420	Donations Gifted and Talented	LOCAL		
430	Jim Darcy Donations	LOCAL	None	None
431	Karen Cox Memorial - Jim Darcy	LOCAL	N/A	N/A
442	School Health Asthma Mini Grant	FEDERAL	6NUE1EH001378-01-01	93.070
451	Kessler Donations	LOCAL	None	
454	Smart Schools Recycling Mini Grant-Kessler	STATE	None	None
460	CSPD Assistive Technology	FEDERAL	None	84.027
483	Title I, Part A, Improving Basic Programs	FEDERAL	0250487312023	84.010
484	Title I, Part A, Improving Basic Programs	FEDERAL	0250487312024	84.010
508	Title VII, Indian Education	FEDERAL	S060A220856	84.060
510	CRA Art Center	LOCAL	N/A	N/A



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
512	Project Unify Special Olympics CRA	FEDERAL	None	84.380W
565	Stronger Connectons Grant	FEDERAL	0250487532024	84.424F
573	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0250487572023	84.196
574	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0250487572024	84.196
592	MT Health Care Foundation Planning Award	LOCAL	None	N/A
594	Dennis Washington Foundation - HMS Health Center	LOCAL	N/A	N/A
623	Title I, Part A, Improvement Grants	FEDERAL	0250487372023	84.010A
624	Title I, Part A, Improvement Grants	FEDERAL	0250487342024	84.010A
632	Broadwater Library	LOCAL	None	None
633	Bryant Library	LOCAL	None	None
634	Central Library	LOCAL	None	None
635	Hawthorne Library	LOCAL	None	None
637	Jefferson Library	LOCAL	None	None
640	Rossiter Library	LOCAL	None	None
641	Smith Library	LOCAL	None	None
642	Four Georgians Library	LOCAL	None	None
643	Jim Darcy Library	LOCAL	None	None
644	Warren Library	LOCAL	None	None
645	Kessler Library	LOCAL	None	None
651	CRA Library	LOCAL	None	None
652	HMS Library	LOCAL	None	None
663	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	0250487392023	84.371
664	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	0250487392024	84.371
714	Montana Solar Community Project	STATE	519029	N/A
738	ARP - Homeless Children and Youth	FEDERAL	0250487972021	84.425W
739	ARP - FCC Emergency Connectivity Program Fund	FEDERAL		84.425
756	ARP - IDEA, Part B, Special Education	FEDERAL	0250487702022	84.027X
771	Maintenance Accounts	LOCAL		
773	IDEA Part B	FEDERAL	V2504877717	84.027
774	Broadwater Fire Restoration FY24	LOCAL	N/A	N/A



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
775	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL		84.425D
777	Maintenance Sale Proceeds	LOCAL	None	None
783	ARP - Homeless Children and Youth	FEDERAL	0250487972021	84.425W
787	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	0250487932021	84.425U
793	IDEA Preschool	FEDERAL	2504877917	84.173A
815	CSCT Match	LOCAL	N/A	N/A
850	Work Comp MSGIA Closeout FY16	LOCAL	None	None
851	Unemployment Credit On Account	LOCAL	N/A	N/A
859	Tax Credit For Educational Improvement Donations	LOCAL	N/A	N/A
860	HeF Great Ideas Grants	LOCAL	None	None
861	Helena Education Foundation	LOCAL	None	None
869	Freeze Water Damage	LOCAL	N/A	N/A
871	Lead Remediation Grant	STATE		



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,614,950.51	1,293,827.60		1,866,739.35
02	Taxes Receivable - Real and Personal (120-149)	283,954.32	117,776.91		
03	Taxes Receivable - Protested (150-159)	35,291.28	14,839.57		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				158,798.43
06	Other Current Assets (190-210)	98,601.35			87,572.41
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	25,299.33			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,058,096.79	1,426,444.08		2,113,110.19
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)	118,104.83	17,280.18		151,662.66
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	118,104.83	17,280.18		151,662.66
DEFERRED INFLOWS					
36	Deferred Inflows (680)	319,245.60	132,616.48		112,102.64
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,620,746.36	1,276,547.42		1,849,344.89
52	TOTAL FUND BALANCE/EQUITY	3,620,746.36	1,276,547.42		1,849,344.89
53	TOTAL LIABILITIES AND FUND BALANCE	4,058,096.79	1,426,444.08		2,113,110.19



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,479.22	2,398,452.19	3,441,486.88	90,319.65
02	Taxes Receivable - Real and Personal (120-149)	42,462.59			5,357.00
03	Taxes Receivable - Protested (150-159)	5,588.24			659.73
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			871,111.14	
06	Other Current Assets (190-210)		13,294.92	2,028.46	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	75,530.05	2,411,747.11	4,314,626.48	96,336.38
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		2,061.24		
27	Other Liabilities (690 - 699)			18,818.45	
35	TOTAL LIABILITIES		2,061.24	18,818.45	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	48,050.83		2,496.86	6,016.73
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			6,470.73	
48	Fund Balance for Budget	27,479.22	2,409,685.87	4,286,840.44	90,319.65
52	TOTAL FUND BALANCE/EQUITY	27,479.22	2,409,685.87	4,293,311.17	90,319.65
53	TOTAL LIABILITIES AND FUND BALANCE	75,530.05	2,411,747.11	4,314,626.48	96,336.38



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,725.74	
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)			6,855.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			6,773.03	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			23,353.77	
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			23,353.77	
52	TOTAL FUND BALANCE/EQUITY			23,353.77	
53	TOTAL LIABILITIES AND FUND BALANCE			23,353.77	



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Balance Sheet

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



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	199,861.39	6,968.75		972,816.73
02	Taxes Receivable - Real and Personal (120-149)	11,960.42			101,683.05
03	Taxes Receivable - Protested (150-159)	1,478.26			13,423.71
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	213,300.07	6,968.75		1,087,923.49
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)	13,438.68			115,106.76
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	199,861.39	6,968.75		972,816.73
52	TOTAL FUND BALANCE/EQUITY	199,861.39	6,968.75		972,816.73
53	TOTAL LIABILITIES AND FUND BALANCE	213,300.07	6,968.75		1,087,923.49



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	80,805.93	3,738,340.36	51,220.12	
02	Taxes Receivable - Real and Personal (120-149)		67,150.26		
03	Taxes Receivable - Protested (150-159)		8,138.36		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			599.24	
06	Other Current Assets (190-210)			4,849.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			374.00	
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	80,805.93	3,813,628.98	57,042.36	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		34,653.96	1,935.74	
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		34,653.96	1,935.74	
DEFERRED INFLOWS					
36	Deferred Inflows (680)		75,288.62	24,977.38	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		922,984.89		
41	Unrestricted Net Assets (940)			30,129.24	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	80,805.93	2,780,701.51		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	80,805.93	3,703,686.40	30,129.24	
53	TOTAL LIABILITIES AND FUND BALANCE	80,805.93	3,813,628.98	57,042.36	



Trustees' Financial Summary

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Submit ID:

25 Lewis & Clark County

0487 Helena Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			24,600.16	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			53,132.80	
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			77,732.96	
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)			77,732.96	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			77,732.96	
53	TOTAL LIABILITIES AND FUND BALANCE			77,732.96	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		168,710.20	8,641,099.69	381,015.47
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			2,231.70	
07	Inventories (220 & 230)		62,453.03		
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		231,163.23	8,643,331.39	381,015.47
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		12,978.09		
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		12,978.09		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		218,185.14	8,643,331.39	381,015.47
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		218,185.14	8,643,331.39	381,015.47
53	TOTAL LIABILITIES AND FUND BALANCE		231,163.23	8,643,331.39	381,015.47



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		7,430,603.46	204,116.59	
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)		21,323.04		
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		7,451,926.50	204,116.59	
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)		24,403.17		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		24,403.17		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		350,800.24		
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		7,076,723.09	204,116.59	
52	TOTAL FUND BALANCE/EQUITY		7,427,523.33	204,116.59	
53	TOTAL LIABILITIES AND FUND BALANCE		7,451,926.50	204,116.59	



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Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,275.07	1,667,520.17		
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	9,275.07	1,667,520.17		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	9,275.07	1,667,520.17		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	9,275.07	1,667,520.17		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	9,275.07	1,667,520.17		



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



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Balance Sheet

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



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	11,168,443.87	12,254,843.45
1112	District Levy - Personal Property	326,865.39	268,486.58
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	4,885.81	70.12
1114	District Levy - Personal Property/Mobile Homes	87,895.15	95,441.54
1190	Penalties and Interest on Taxes	17,564.97	18,802.88
1320	Tuition from School Districts Within State	168,966.42	156,904.10
1510	Interest Earnings	120,728.24	174,289.00
1900	Other Revenue from Local Sources	187.63	3,002.22
1945	Fees - Users/Resale of Supplies	21,995.87	18,896.40
3110	Direct State Aid	15,132,168.12	15,649,249.89
3111	Quality Educator	1,486,988.16	1,505,668.61
3112	At Risk Student	132,260.33	151,906.94
3113	Indian Education For All	125,642.16	129,998.67
3114	American Indian Achievement Gap	83,127.00	83,660.00
3115	State Special Education Allowable Cost Payment to Districts	1,842,226.44	2,054,523.21
3116	Data For Achievement	120,299.13	124,452.93
3120	State - Guaranteed Tax Base Aid	8,754,463.90	8,587,045.82
6100	Material Prior Period Revenue Adjustments	32,592.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,627,300.84	41,277,242.36

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	21,395,328.79	23,101,700.55
			2XX Personal Services - Employee Benefits	86,749.83	93,006.85
			3XX Purchased Professional and Technical Services	10,348.01	96,525.44
			4XX Purchased Property Services	17,938.20	17,860.00
			5XX Other Purchased Services	170,655.12	141,784.78
			6XX Supplies and Materials	253,065.13	128,452.69
			8XX Other Expenditures	678.00	398.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	1,126,888.54	822,256.89
			2XX Personal Services - Employee Benefits	4,612.91	3,322.35
			3XX Purchased Professional and Technical Services	0.00	112,277.53
			5XX Other Purchased Services	938.59	690.08
			6XX Supplies and Materials	31,041.11	5,946.60



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
		221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	146,755.16	128,135.80	
		2XX	Personal Services - Employee Benefits	639.38	553.57	
		3XX	Purchased Professional and Technical Services	123.50	368.23	
		5XX	Other Purchased Services	2,372.45	2,367.16	
		6XX	Supplies and Materials	1,128.89	1,254.50	
		8XX	Other Expenditures	392.75	412.50	
		222X	Educational Media Services			
		1XX	Personal Services - Salaries	1,190,260.60	1,257,673.48	
		2XX	Personal Services - Employee Benefits	4,884.53	5,164.99	
		3XX	Purchased Professional and Technical Services	200.00	2,484.93	
		5XX	Other Purchased Services	217.62	294.27	
		6XX	Supplies and Materials	67,545.94	44,092.07	
		23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	336,345.70	365,123.49	
		2XX	Personal Services - Employee Benefits	1,616.45	2,697.40	
		3XX	Purchased Professional and Technical Services	182,352.38	222,321.36	
		5XX	Other Purchased Services	28,839.23	24,729.19	
		6XX	Supplies and Materials	34,017.61	14,515.26	
		8XX	Other Expenditures	19,917.24	15,442.12	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	3,262,024.83	3,018,184.37	
		2XX	Personal Services - Employee Benefits	13,554.36	12,338.82	
		3XX	Purchased Professional and Technical Services	436.67	1,535.39	
		4XX	Purchased Property Services	0.00	213.30	
		5XX	Other Purchased Services	57,889.01	56,827.57	
		6XX	Supplies and Materials	28,054.77	34,670.30	
		8XX	Other Expenditures	11,579.25	9,965.10	
		25XX	Support Services - Business			
		1XX	Personal Services - Salaries	414,669.11	397,474.25	
		2XX	Personal Services - Employee Benefits	1,726.04	1,656.20	
		3XX	Purchased Professional and Technical Services	39,307.68	23,551.52	
		4XX	Purchased Property Services	42,007.51	13,365.30	
		5XX	Other Purchased Services	15,963.34	384,728.34	
		6XX	Supplies and Materials	6,046.93	5,831.61	
		8XX	Other Expenditures	417.63	391.95	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	2,901,747.45	2,981,545.09	
		2XX	Personal Services - Employee Benefits	105,813.97	116,428.68	
		3XX	Purchased Professional and Technical Services	83,472.21	55,071.01	
		4XX	Purchased Property Services	1,153,033.39	1,137,229.23	
		5XX	Other Purchased Services	13,537.13	14,725.57	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
			6XX Supplies and Materials	343,385.66	290,701.17	
			8XX Other Expenditures	10,781.32	8,047.79	
		27XX Student Transportation Services				
			6XX Supplies and Materials	75.83	53.48	
	210 Non-Federal Alternative Education					
		1XXX Instruction				
			1XX Personal Services - Salaries	80,328.51	115,936.03	
			2XX Personal Services - Employee Benefits	324.18	426.00	
			5XX Other Purchased Services	329.10	766.98	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	18,749.35	18,863.54	
			2XX Personal Services - Employee Benefits	81.12	81.12	
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	3,548,577.38	3,645,722.46	
			2XX Personal Services - Employee Benefits	11,761.33	11,665.12	
			3XX Purchased Professional and Technical Services	215.00	6,531.28	
			5XX Other Purchased Services	14,864.43	15,749.72	
			6XX Supplies and Materials	19,523.44	7,728.12	
		21XX Support Services - Students				
			1XX Personal Services - Salaries	883,718.12	975,573.53	
			2XX Personal Services - Employee Benefits	3,573.68	3,951.29	
			3XX Purchased Professional and Technical Services	656.92	1,470.00	
			5XX Other Purchased Services	985.04	861.34	
			6XX Supplies and Materials	20,354.56	13,152.58	
			8XX Other Expenditures	1,790.00	3,576.00	
		23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	487.50	10,231.20	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	152,823.63	189,858.81	
			2XX Personal Services - Employee Benefits	651.51	801.62	
			3XX Purchased Professional and Technical Services	0.00	980.00	
			5XX Other Purchased Services	2,690.06	2,786.04	
			6XX Supplies and Materials	25,456.43	546.08	
			8XX Other Expenditures	60.00	263.25	
	360 State - Gifted & Talented Reimbursement					
		1XXX Instruction				
			1XX Personal Services - Salaries	342,822.40	275,159.09	
			2XX Personal Services - Employee Benefits	1,413.62	1,098.78	
			3XX Purchased Professional and Technical Services	2,475.00	0.00	
			5XX Other Purchased Services	5,779.22	2,020.39	
			6XX Supplies and Materials	9,807.78	14,447.60	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value
	365	Indian Education for All			
		1XXX	Instruction		
			1XX Personal Services - Salaries	143,580.90	116,934.03
			2XX Personal Services - Employee Benefits	527.34	415.65
			3XX Purchased Professional and Technical Services	1,340.00	0.00
			4XX Purchased Property Services	145.00	0.00
			5XX Other Purchased Services	1,540.74	12,087.11
			6XX Supplies and Materials	2,537.40	3,586.45
			8XX Other Expenditures	0.00	50.00
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	9,849.38	8,081.52
			2XX Personal Services - Employee Benefits	48.50	38.77
			3XX Purchased Professional and Technical Services	517.99	0.00
			4XX Purchased Property Services	4,586.25	9,466.40
			5XX Other Purchased Services	1,219.49	3,587.37
			6XX Supplies and Materials	13,457.23	7,057.25
			8XX Other Expenditures	275.00	0.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	92,443.61	87,298.00
			2XX Personal Services - Employee Benefits	476.18	417.36
			5XX Other Purchased Services	367.92	386.32
	890	Other Community Services			
		33XX	Community Services		
			1XX Personal Services - Salaries	6,199.90	6,338.08
			2XX Personal Services - Employee Benefits	25.68	26.04
			5XX Other Purchased Services	780.00	780.00
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	470.40	0.88
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	405,148.58	284,803.56
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	10,400.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,467,614.55	41,037,990.88



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						3,408,708.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,277,242.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,037,990.88 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	27,213.54	(4b)		-27,213.54
						-27,213.54 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,620,746.36 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10	
PRC	Revenue		2023 Value	2024 Value
1111	District Levy - Real Property		4,458,996.03	5,334,301.76
1112	District Levy - Personal Property		130,483.43	116,671.28
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles		1,953.80	28.04
1114	District Levy - Personal Property/Mobile Homes		34,093.35	39,401.88
1190	Penalties and Interest on Taxes		6,578.06	21,076.86
1420	Transportation Fees from Other School Districts Within State		26,361.92	26,361.92
1510	Interest Earnings		57,581.08	97,706.12
1945	Fees - Users/Resale of Supplies		0.00	5.00
2220	County On-Schedule Transportation Reimbursement		426,755.60	362,417.29
3210	State - On-Schedule Transportation Reimbursement		405,576.34	362,417.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			5,548,379.61	6,360,387.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary						
23XX Support Services - General Administration						
			1XX Personal Services - Salaries		47,218.50	48,014.30
			2XX Personal Services - Employee Benefits		214.73	222.16
			5XX Other Purchased Services		900.00	1,800.00
24XX Support Services - School Administration						
			1XX Personal Services - Salaries		77,511.20	167,771.88
			2XX Personal Services - Employee Benefits		336.21	727.15
			5XX Other Purchased Services		675.00	870.00
26XX Operation and Maintenance of Plant Services						
			5XX Other Purchased Services		21,549.07	17,061.82
27XX Student Transportation Services						
			1XX Personal Services - Salaries		351,805.09	306,970.70
			2XX Personal Services - Employee Benefits		3,023.58	3,002.57
			3XX Purchased Professional and Technical Services		2,623.75	0.00
			4XX Purchased Property Services		31,471.74	5,125.00
			5XX Other Purchased Services		2,077,689.78	2,532,998.96
			6XX Supplies and Materials		327,130.75	313,224.39
			7XX Property and Equipment Acquisition		26,045.50	0.00
280 Special Education - Local and State						
27XX Student Transportation Services						
			5XX Other Purchased Services		1,573,708.69	1,596,574.98
			6XX Supplies and Materials		65,992.02	57,969.60



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2023 Value	2024 Value
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds		750,000.00	1,330,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>5,357,895.61</u>	<u>6,382,333.51</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					1,319,693.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,360,387.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,382,333.51	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	21,200.00	(4b)	-21,200.00
					-21,200.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,276,547.42	(5)



Trustees' Financial Summary

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25 Lewis & Clark County

0487 Helena Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	65,141.84	89,905.49
	1611 National School Lunch Program	991,431.90	930,984.53
	1900 Other Revenue from Local Sources	0.00	973.80
	1920 Contributions/Donations from Private Sources	0.00	10,593.41
	4550 Federal School Nutrition Reimbursement	2,418,644.44	2,628,267.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,475,218.18</u>	<u>3,660,724.66</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	461 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)				
		31XX Food Services			
			5XX Other Purchased Services	0.00	141,297.45
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	143,446.90	142,915.92
			2XX Personal Services - Employee Benefits	218.03	686.16
			3XX Purchased Professional and Technical Services	10,015.37	9,869.00
			4XX Purchased Property Services	10,012.48	15,622.80
			5XX Other Purchased Services	3,074,870.38	3,440,859.56
			6XX Supplies and Materials	25,642.15	52,558.33
			7XX Property and Equipment Acquisition	0.00	29,350.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	126,879.90	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,391,085.21</u>	<u>3,833,159.22</u>



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						2,021,779.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,660,724.66 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,833,159.22 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,849,344.89 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	2,056,817.73	1,943,695.10
1112	District Levy - Personal Property	60,187.07	42,953.40
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	902.32	12.95
1114	District Levy - Personal Property/Mobile Homes	15,363.40	15,937.00
1190	Penalties and Interest on Taxes	2,865.87	3,013.82
1510	Interest Earnings	17,142.16	28,962.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,153,278.55	2,034,574.27

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

PRC	Program	Function	Object	2023 Value	2024 Value
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	1,889,449.71	1,761,020.95
			2XX Personal Services - Employee Benefits	8,922.35	8,495.50
			3XX Purchased Professional and Technical Services	254,150.96	224,834.28
			5XX Other Purchased Services	9,309.46	14,497.30
21XX Support Services - Students					
			1XX Personal Services - Salaries	0.00	39,194.54
			2XX Personal Services - Employee Benefits	0.00	184.21
			3XX Purchased Professional and Technical Services	0.00	17,227.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,161,832.48	2,065,454.39

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	58,359.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,034,574.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,065,454.39	(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)	27,479.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		36,707.70	58,960.08
	1900 Other Revenue from Local Sources		5,390.60	6,607.61
	2240 County Retirement Distribution		6,426,242.77	7,021,279.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			6,468,341.07	7,086,846.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2023 Value	2024 Value
	180 Summer School					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		1,243.92	756.42
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		3,676,617.39	3,477,195.00
		21XX Support Services - Students				
			2XX Personal Services - Employee Benefits		194,127.81	225,285.13
		221X Improvement of Instruction Services				
			2XX Personal Services - Employee Benefits		21,363.74	19,440.01
		222X Educational Media Services				
			2XX Personal Services - Employee Benefits		175,644.27	188,160.63
		23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits		55,523.67	60,434.05
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits		600,592.23	517,740.52
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits		128,394.07	128,045.56
		26XX Operation and Maintenance of Plant Services				
			2XX Personal Services - Employee Benefits		391,413.42	401,804.17
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		48,048.16	41,669.99
	210 Non-Federal Alternative Education					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		17,536.67	21,690.32
		21XX Support Services - Students				
			2XX Personal Services - Employee Benefits		0.00	12,399.78
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits		2,937.59	2,968.09



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14		
PRC	Program	Function	Object	2023 Value	2024 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	755,691.49	719,809.16	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	128,513.02	148,461.66	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	26,356.42	38,239.18	
	325	Montana Digital Academy				
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	1,148.79	
	329	State - Miscellaneous Grants				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,559.53	6,376.43	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	2,555.98	
	360	State - Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	54,385.84	38,447.07	
	365	Indian Education for All				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	18,911.80	15,215.20	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	314.86	0.00	
	650	Adult Education High School Equivalency Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	13,324.37	13,860.11	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,843.66	2,022.16	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	15,736.34	14,971.64	
	890	Other Community Services				
		33XX	Community Services			
			2XX Personal Services - Employee Benefits	5,932.56	6,033.68	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	24,717.27	24,763.64	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			2XX Personal Services - Employee Benefits	127,071.49	152,765.55	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,491,801.59	6,282,259.92
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance		1,605,098.88 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7,086,846.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,282,259.92 (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	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,409,685.87 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2024 Value
023	MAC School Share	
	1510 Interest Earnings	31,019.33
	3357 Medicaid - Montana Administrative Claiming Reimbursement	61,316.15
024	AWARE Flow through	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	63,996.20
039	Staples Recycling	
	1510 Interest Earnings	194.62
042	Four Georgians Accounts	
	1510 Interest Earnings	2,832.57
	1920 Contributions/Donations from Private Sources	32,517.10
051	CRA Accounts	
	1510 Interest Earnings	1,473.63
	1700 Student Extracurricular Activity Receipts	52,198.44
	1920 Contributions/Donations from Private Sources	382.69
052	HMS Accounts	
	1510 Interest Earnings	869.40
	1700 Student Extracurricular Activity Receipts	6,880.77
	1920 Contributions/Donations from Private Sources	10,663.37
056	MT Digital Academy	
	3250 Montana Digital Academy	6,626.50
064	Intermountain Medicaid	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	52,845.00
100	Elementary Field Trips	
	1510 Interest Earnings	808.10
112	Verizon iPhone resale	
	1510 Interest Earnings	148.38
114	Shodair Medicaid	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	317,350.00
119	Summer School Enrichment	
	1510 Interest Earnings	199.44
120	Sierra Park	
	1510 Interest Earnings	2,273.71
	1910 Rentals	1,024.00
	1920 Contributions/Donations from Private Sources	5,545.00
122	District Leased Property	
	1910 Rentals	128,379.38



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124 MAC Student Services		
1510 Interest Earnings		29,326.52
3355 Medicaid - Miscellaneous		130,267.83
3357 Medicaid - Montana Administrative Claiming Reimbursement		61,316.14
6100 Material Prior Period Revenue Adjustments		19,159.31
126 Aggregate Reim/Indirects		
1510 Interest Earnings		78,678.61
1920 Contributions/Donations from Private Sources		1,063.21
3357 Medicaid - Montana Administrative Claiming Reimbursement		61,316.17
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements		168,627.30
127 PCard Rebate		
1510 Interest Earnings		1,966.54
1920 Contributions/Donations from Private Sources		17,593.71
145 Kessler Classroom Supplies Donations		
1510 Interest Earnings		225.49
1920 Contributions/Donations from Private Sources		5,845.00
151 Share Our Strength No Kid Hungry		
1920 Contributions/Donations from Private Sources		756.07
170 Warren Donation		
1510 Interest Earnings		433.07
1920 Contributions/Donations from Private Sources		6,471.75
212 Nat'l Board Certification Teacher Stipend		
3245 Professional Stipend State E-Grant		30,000.00
234 Title III, Part A, English Language Aquisition & Enhancement		
4320 Title III, Part A, English Language Acquisition & Language Enhancement		2,227.63
241 PAX Good Behavior Grant		
3290 State - Other State Grants		34,474.00
301 Computer Training		
1510 Interest Earnings		1,383.82
302 G E D		
1510 Interest Earnings		1,788.04
1900 Other Revenue from Local Sources		1,080.00
303 Summer Pottery		
1510 Interest Earnings		86.59
313 Title I, ESEA Schoolwide Program		
4940 Title I, ESEA, Schoolwide Program		140,246.00
314 Title I, ESEA Schoolwide Program		
4940 Title I, ESEA, Schoolwide Program		1,021,199.00
333 Bryant Donations FY 12		
1510 Interest Earnings		64.83
1920 Contributions/Donations from Private Sources		11,275.20
339 Karen Cox Memorial Grant - Bryant FY24		
1920 Contributions/Donations from Private Sources		457.05
342 Miller Donation Central		
1510 Interest Earnings		385.80



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1920 Contributions/Donations from Private Sources	3,867.00
347 Karen Cox Memorial Grant - Central FY24	
1920 Contributions/Donations from Private Sources	500.00
348 Central Classroom Supplies	
1920 Contributions/Donations from Private Sources	5,295.00
355 Hawthorne Donations	
1510 Interest Earnings	463.08
1920 Contributions/Donations from Private Sources	10,080.50
358 Hawthorne Student Council	
1920 Contributions/Donations from Private Sources	1,052.37
360 Broadwater Class Act	
1510 Interest Earnings	153.80
364 Broadwater School Donations	
1510 Interest Earnings	781.89
1900 Other Revenue from Local Sources	245.00
1920 Contributions/Donations from Private Sources	10,651.82
374 Karen Cox Memorial - Jefferson FY24	
1920 Contributions/Donations from Private Sources	300.00
376 Miller Donation Jefferson	
1510 Interest Earnings	717.06
1920 Contributions/Donations from Private Sources	2,397.44
387 Karen Cox Memorial - 4G's	
1920 Contributions/Donations from Private Sources	498.60
400 Rossiter Student Activities	
1510 Interest Earnings	644.01
1920 Contributions/Donations from Private Sources	21,789.01
401 Rossiter Shiver Shack	
1510 Interest Earnings	33.54
1920 Contributions/Donations from Private Sources	4,930.18
402 Rossiter Tech Fund	
1510 Interest Earnings	61.91
1920 Contributions/Donations from Private Sources	5.00
403 Karen Cox Memorial - Rossiter FY21	
1920 Contributions/Donations from Private Sources	485.00
404 Rossiter Conflict Managers	
1510 Interest Earnings	128.38
1920 Contributions/Donations from Private Sources	5.00
405 Rossiter Stem After School Program	
1920 Contributions/Donations from Private Sources	5.00
408 Gifted and Talented	
3600 State - Gifted & Talented Reimbursement	18,876.00
413 Smith School Donations	
1510 Interest Earnings	582.02
1900 Other Revenue from Local Sources	32.96
1920 Contributions/Donations from Private Sources	6,133.50



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420 Donations Gifted and Talented	
1510 Interest Earnings	536.39
1920 Contributions/Donations from Private Sources	9,958.01
430 Jim Darcy Donations	
1510 Interest Earnings	914.91
1920 Contributions/Donations from Private Sources	1,055.00
431 Karen Cox Memorial - Jim Darcy	
1920 Contributions/Donations from Private Sources	991.84
442 School Health Asthma Mini Grant	
4700 Federal Miscellaneous Grants from other State Agencies	1,000.00
451 Kessler Donations	
1510 Interest Earnings	333.79
1920 Contributions/Donations from Private Sources	4,422.10
454 Smart Schools Recycling Mini Grant-Kessler	
3290 State - Other State Grants	500.00
483 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	9,876.00
484 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	16,175.00
508 Title VII, Indian Education	
4130 Title VI, Part A, Indian Education	5,979.84
565 Stronger Connectons Grant	
4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	109,604.00
573 Title IX, Part A, Education for Homeless Children & Youth	
4380 Title IX, Part A, Education for Homeless Children & Youth	2,462.00
574 Title IX, Part A, Education for Homeless Children & Youth	
4380 Title IX, Part A, Education for Homeless Children & Youth	21,913.00
592 MT Health Care Foundation Planning Award	
1920 Contributions/Donations from Private Sources	50,783.65
594 Dennis Washington Foundation - HMS Health Center	
1920 Contributions/Donations from Private Sources	20,000.00
623 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	62.00
624 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	1,180.00
632 Broadwater Library	
1510 Interest Earnings	17.44
1900 Other Revenue from Local Sources	2,465.81
633 Bryant Library	
1510 Interest Earnings	94.67
1900 Other Revenue from Local Sources	168.51
634 Central Library	
1510 Interest Earnings	94.65
1900 Other Revenue from Local Sources	1,765.13



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635 Hawthorne Library		
1510 Interest Earnings		14.72
1900 Other Revenue from Local Sources		2,798.09
637 Jefferson Library		
1510 Interest Earnings		34.46
1900 Other Revenue from Local Sources		1,302.99
640 Rossiter Library		
1510 Interest Earnings		282.22
1900 Other Revenue from Local Sources		3,406.02
641 Smith Library		
1510 Interest Earnings		76.64
1900 Other Revenue from Local Sources		2,233.21
642 Four Georgians Library		
1510 Interest Earnings		96.68
1900 Other Revenue from Local Sources		5,165.51
643 Jim Darcy Library		
1510 Interest Earnings		17.44
1900 Other Revenue from Local Sources		6,454.45
644 Warren Library		
1900 Other Revenue from Local Sources		3,040.69
645 Kessler Library		
1510 Interest Earnings		4.70
1900 Other Revenue from Local Sources		1,577.57
651 CRA Library		
1510 Interest Earnings		333.77
1900 Other Revenue from Local Sources		2,240.48
652 HMS Library		
1900 Other Revenue from Local Sources		323.77
663 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)		
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)		58,796.00
664 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)		
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)		469,959.00
714 Montana Solar Community Project		
1510 Interest Earnings		708.14
1920 Contributions/Donations from Private Sources		11,571.11
738 ARP - Homeless Children and Youth		
7380 ARP - Homeless Children and Youth		10,227.00
739 ARP - FCC Emergency Connectivity Program Fund		
7390 ARP - FCC Emergency Connectivity Program Fund		131,296.94
756 ARP - IDEA, Part B, Special Education		
7560 ARP - IDEA, Part B, Special Education		40,495.00
771 Maintenance Accounts		
1510 Interest Earnings		712.41
773 IDEA Part B		
4560 IDEA, Part B, Special Education		1,811,722.00



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774 Broadwater Fire Restoration FY24		
5200 Sale or Compensation for Loss of Assets		7,134.39
775 CRRSA - State School Emergency Relief Fund II (ESSER II)		
7750 CRRSA - State School Emergency Relief Fund		6,237.00
777 Maintenance Sale Proceeds		
1510 Interest Earnings		189.08
5200 Sale or Compensation for Loss of Assets		782.24
783 ARP - Homeless Children and Youth		
7380 ARP - Homeless Children and Youth		5,678.00
787 ARP - State School Emergency Relief Fund (ESSER III)		
7850 ARP - State School Emergency Relief Fund		112,247.00
793 IDEA Preschool		
4570 IDEA, Special Education Preschool		54,600.00
815 CSCT Match		
1510 Interest Earnings		11,790.72
3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)		204,920.84
850 Work Comp MSGIA Closeout FY16		
1510 Interest Earnings		5,590.54
1900 Other Revenue from Local Sources		61,175.85
851 Unemployment Credit On Account		
1510 Interest Earnings		957.01
859 Tax Credit For Educational Improvement Donations		
1925 Innovative Education Payment		17,750.00
860 HeF Great Ideas Grants		
1920 Contributions/Donations from Private Sources		32,313.22
861 Helena Education Foundation		
1900 Other Revenue from Local Sources		36,063.69
869 Freeze Water Damage		
5200 Sale or Compensation for Loss of Assets		17,803.09
871 Lead Remediation Grant		
3290 State - Other State Grants		38,311.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,138,762.90

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

PRC	Program	Function	Object	2023 Value	2024 Value
002	Turn Off TV Week				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		23.98
			002 Subtotal		23.98



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
024	AWARE	Flow through				
	1XX	Regular Education Programs - Elementary/Secondary				
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services		63,996.20
				024 Subtotal		<u>63,996.20</u>
042	Four Georgians	Accounts				
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services		6,355.00
			5XX	Other Purchased Services		3,827.65
			6XX	Supplies and Materials		18,061.92
				042 Subtotal		<u>28,244.57</u>
051	CRA	Accounts				
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		535.00
			2XX	Personal Services - Employee Benefits		2.56
			5XX	Other Purchased Services		23,214.76
			6XX	Supplies and Materials		14,811.53
			8XX	Other Expenditures		2,552.21
				051 Subtotal		<u>41,116.06</u>
052	HMS	Accounts				
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services		9,302.65
			6XX	Supplies and Materials		5,730.77
		222X	Educational Media Services			
			6XX	Supplies and Materials		400.00
		24XX	Support Services - School Administration			
			8XX	Other Expenditures		60.00
				052 Subtotal		<u>15,493.42</u>
056	MT Digital Academy					
	325	Montana Digital Academy				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		6,594.85
			2XX	Personal Services - Employee Benefits		31.65
				056 Subtotal		<u>6,626.50</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
064	Intermountain Medicaid					
	1XX Regular Education Programs - Elementary/Secondary					
	21XX Support Services - Students					
			3XX Purchased Professional and Technical Services			52,845.00
			064 Subtotal			<u>52,845.00</u>
100	Elementary Field Trips					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			33,058.26
	360 State - Gifted & Talented Reimbursement					
	1XXX Instruction					
			5XX Other Purchased Services			500.00
			100 Subtotal			<u>33,558.26</u>
112	Verizon iPhone resale					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
			6XX Supplies and Materials			449.46
			112 Subtotal			<u>449.46</u>
114	Shodair Medicaid					
	1XX Regular Education Programs - Elementary/Secondary					
	21XX Support Services - Students					
			3XX Purchased Professional and Technical Services			317,350.00
			114 Subtotal			<u>317,350.00</u>
115	Summer Kindergarten Camp FY20					
	180 Summer School					
	1XXX Instruction					
			1XX Personal Services - Salaries			4,591.56
			2XX Personal Services - Employee Benefits			22.04
			115 Subtotal			<u>4,613.60</u>
120	Sierra Park					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services			8,235.64
			6XX Supplies and Materials			2,471.81
			120 Subtotal			<u>10,707.45</u>
122	District Leased Property					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials			527.02
			122 Subtotal			<u>527.02</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
124	MAC Student Services					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		1,231.55
			2XX	Personal Services - Employee Benefits		5.89
			3XX	Purchased Professional and Technical Services		67,873.32
			6XX	Supplies and Materials		8,400.00
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services		47,953.35
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries		37,170.48
			2XX	Personal Services - Employee Benefits		140.34
			3XX	Purchased Professional and Technical Services		485.86
			5XX	Other Purchased Services		0.64
				124 Subtotal		163,261.43
126	Aggregate Reim/Indirects					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		1,000.00
			2XX	Personal Services - Employee Benefits		4.80
			6XX	Supplies and Materials		53.74
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits		139.20
			3XX	Purchased Professional and Technical Services		18,335.00
		25XX	Support Services - Business			
			3XX	Purchased Professional and Technical Services		30,809.92
			5XX	Other Purchased Services		6,992.27
			6XX	Supplies and Materials		97,158.99
			8XX	Other Expenditures		7,331.42
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials		125.94
				126 Subtotal		161,951.28
145	Kessler Classroom Supplies Donations					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		5,674.09
				145 Subtotal		5,674.09



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PRC	Program	Function	Object		2023 Value	2024 Value
151	Share Our Strength No Kid Hungry					
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials		756.07
				151 Subtotal		<u>756.07</u>
170	Warren Donation					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services		2,001.13
			6XX	Supplies and Materials		4,190.10
				170 Subtotal		<u>6,191.23</u>
212	Nat'l Board Certification Teacher Stipend					
	329	State - Miscellaneous Grants				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		30,000.00
				212 Subtotal		<u>30,000.00</u>
234	Title III, Part A, English Language Aquisition & Enhancement					
	432	Title III, Part A, English Language Acquisition & Language Enhancement				
		1XXX	Instruction			
			6XX	Supplies and Materials		2,227.63
				234 Subtotal		<u>2,227.63</u>
241	PAX Good Behavior Grant					
	329	State - Miscellaneous Grants				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		23,639.71
			2XX	Personal Services - Employee Benefits		118.24
			5XX	Other Purchased Services		747.04
			6XX	Supplies and Materials		3,717.72
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries		16,755.71
			2XX	Personal Services - Employee Benefits		71.15
				241 Subtotal		<u>45,049.57</u>
302	G E D					
	650	Adult Education High School Equivalency Programs				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services		1,794.00
				302 Subtotal		<u>1,794.00</u>
313	Title I, ESEA Schoolwide Program					
	494	Title I, ESEA, Schoolwide Program				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		64,787.52



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PRC	Program	Function	Object	2023 Value	2024 Value
			2XX Personal Services - Employee Benefits		10,106.04
			6XX Supplies and Materials		277.46
		21XX Support Services - Students			
			1XX Personal Services - Salaries		8,204.61
			2XX Personal Services - Employee Benefits		1,180.51
			3XX Purchased Professional and Technical Services		24,000.00
			5XX Other Purchased Services		1,800.23
			6XX Supplies and Materials		12,493.65
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		9,972.33
			2XX Personal Services - Employee Benefits		1,589.78
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		5,833.87
			313 Subtotal		<u>140,246.00</u>
314	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		620,713.36
			2XX Personal Services - Employee Benefits		92,484.34
			3XX Purchased Professional and Technical Services		6.41
			5XX Other Purchased Services		1,079.12
			6XX Supplies and Materials		653.81
		21XX Support Services - Students			
			1XX Personal Services - Salaries		82,787.24
			2XX Personal Services - Employee Benefits		12,234.62
			3XX Purchased Professional and Technical Services		71,315.56
			5XX Other Purchased Services		35,649.46
			6XX Supplies and Materials		25,904.32
			8XX Other Expenditures		1,305.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		30,058.75
			2XX Personal Services - Employee Benefits		4,717.29
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		42,289.72
			314 Subtotal		<u>1,021,199.00</u>
333	Bryant Donations FY 12				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		1,065.00
			6XX Supplies and Materials		11,301.04
			333 Subtotal		<u>12,366.04</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
338	Public Lands Travel Grant - Bryant FY17					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			60.87
				338 Subtotal		60.87
339	Karen Cox Memorial Grant - Bryant FY24					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			455.33
				339 Subtotal		455.33
342	Miller Donation Central					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			955.00
			6XX Supplies and Materials			2,176.01
				342 Subtotal		3,131.01
345	Public Lands Travel - Central					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			209.83
				345 Subtotal		209.83
347	Karen Cox Memorial Grant - Central FY24					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			500.00
				347 Subtotal		500.00
348	Central Classroom Supplies					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			3,375.71
				348 Subtotal		3,375.71
355	Hawthorne Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			3XX Purchased Professional and Technical Services			441.00
			5XX Other Purchased Services			513.00
			6XX Supplies and Materials			3,559.77
				355 Subtotal		4,513.77



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
360	Broadwater Class Act					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			92.91
			360 Subtotal			92.91
364	Broadwater School Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			1,075.00
			6XX Supplies and Materials			4,928.49
			364 Subtotal			6,003.49
374	Karen Cox Memorial - Jefferson FY24					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			294.27
			374 Subtotal			294.27
376	Miller Donation Jefferson					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			470.00
			6XX Supplies and Materials			1,786.25
	280 Special Education - Local and State					
	1XXX Instruction					
			6XX Supplies and Materials			49.75
			376 Subtotal			2,306.00
400	Rossiter Student Activities					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			2,098.75
			6XX Supplies and Materials			17,061.51
	24XX Support Services - School Administration					
			6XX Supplies and Materials			97.77
			400 Subtotal			19,258.03
401	Rossiter Shiver Shack					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			1,514.32
			6XX Supplies and Materials			3,364.78
			401 Subtotal			4,879.10



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15		
PRC	Program	Function	Object		2023 Value	2024 Value	
403	Karen Cox Memorial - Rossiter FY21						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX	Supplies and Materials		485.00	
			403 Subtotal			<u>485.00</u>	
404	Rossiter Conflict Managers						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX	Supplies and Materials		4.77	
			404 Subtotal			<u>4.77</u>	
405	Rossiter Stem After School Program						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX	Supplies and Materials		18.79	
			405 Subtotal			<u>18.79</u>	
408	Gifted and Talented						
	360 State - Gifted & Talented Reimbursement						
	1XXX Instruction						
			1XX	Personal Services - Salaries		130.00	
			2XX	Personal Services - Employee Benefits		0.62	
			3XX	Purchased Professional and Technical Services		5,000.00	
			5XX	Other Purchased Services		11,443.18	
			6XX	Supplies and Materials		1,521.01	
			62XX Resources Transferred to Other School Districts or Cooperatives				
			940	Indirect Costs		781.19	
			408 Subtotal			<u>18,876.00</u>	
413	Smith School Donations						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			5XX	Other Purchased Services		490.00	
			6XX	Supplies and Materials		4,136.42	
			413 Subtotal			<u>4,626.42</u>	
420	Donations Gifted and Talented						
	360 State - Gifted & Talented Reimbursement						
	1XXX Instruction						
			3XX	Purchased Professional and Technical Services		3,060.92	
			4XX	Purchased Property Services		90.00	
			5XX	Other Purchased Services		351.69	
			6XX	Supplies and Materials		2,738.89	
			420 Subtotal			<u>6,241.50</u>	



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PRC	Program	Function	Object		2023 Value	2024 Value
430	Jim Darcy Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			188.47
			430 Subtotal			<u>188.47</u>
431	Karen Cox Memorial - Jim Darcy					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			982.46
			431 Subtotal			<u>982.46</u>
442	School Health Asthma Mini Grant					
	470 Federal Miscellaneous Grants from other State Agencies					
	21XX Support Services - Students					
			1XX Personal Services - Salaries			140.00
			2XX Personal Services - Employee Benefits			11.81
			5XX Other Purchased Services			551.26
			6XX Supplies and Materials			296.93
			442 Subtotal			<u>1,000.00</u>
451	Kessler Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			590.00
			6XX Supplies and Materials			2,190.01
			451 Subtotal			<u>2,780.01</u>
454	Smart Schools Recycling Mini Grant-Kessler					
	329 State - Miscellaneous Grants					
	1XXX Instruction					
			6XX Supplies and Materials			500.00
			454 Subtotal			<u>500.00</u>
483	Title I, Part A, Improving Basic Programs					
	420 Title I, Part A, Improving Basic Programs					
	21XX Support Services - Students					
			3XX Purchased Professional and Technical Services			2,432.50
			5XX Other Purchased Services			4,712.19
			6XX Supplies and Materials			2,320.29
	62XX Resources Transferred to Other School Districts or Cooperatives					
			940 Indirect Costs			411.02
			483 Subtotal			<u>9,876.00</u>



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PRC	Program	Function	Object		2023 Value	2024 Value	
484	Title I, Part A, Improving Basic Programs						
	420 Title I, Part A, Improving Basic Programs						
	21XX Support Services - Students						
			3XX	Purchased Professional and Technical Services		13,697.50	
			5XX	Other Purchased Services		1,538.00	
			6XX	Supplies and Materials		269.50	
	62XX Resources Transferred to Other School Districts or Cooperatives						
			940	Indirect Costs		670.00	
			484 Subtotal			16,175.00	
508	Title VII, Indian Education						
	413 Title VI, Part A, Indian Education						
	1XXX Instruction						
			3XX	Purchased Professional and Technical Services		323.00	
			5XX	Other Purchased Services		962.08	
			6XX	Supplies and Materials		4,446.76	
	62XX Resources Transferred to Other School Districts or Cooperatives						
			940	Indirect Costs		248.00	
			508 Subtotal			5,979.84	
510	CRA Art Center						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX	Supplies and Materials		242.43	
			510 Subtotal			242.43	
565	Stronger Connectons Grant						
	459 Title IV, Part A, Student Support & Academic Enrichment (SSAE)						
	221X Improvement of Instruction Services						
			1XX	Personal Services - Salaries		9,555.23	
			2XX	Personal Services - Employee Benefits		1,531.54	
			3XX	Purchased Professional and Technical Services		93,737.50	
			6XX	Supplies and Materials		240.00	
	62XX Resources Transferred to Other School Districts or Cooperatives						
			940	Indirect Costs		4,539.73	
			565 Subtotal			109,604.00	
573	Title IX, Part A, Education for Homeless Children & Youth						
	438 Title IX, Part A, Education for Homeless Children & Youth						
	1XXX Instruction						
			6XX	Supplies and Materials		2,359.89	
	62XX Resources Transferred to Other School Districts or Cooperatives						
			940	Indirect Costs		102.11	
			573 Subtotal			2,462.00	



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PRC	Program	Function	Object		2023 Value	2024 Value	
574	Title IX, Part A, Education for Homeless Children & Youth						
	438 Title IX, Part A, Education for Homeless Children & Youth						
		221X Improvement of Instruction Services					
			1XX	Personal Services - Salaries		18,238.97	
			2XX	Personal Services - Employee Benefits		2,764.99	
		62XX Resources Transferred to Other School Districts or Cooperatives					
			940	Indirect Costs		909.04	
			574 Subtotal				<u>21,913.00</u>
592	MT Health Care Foundation Planning Award						
	210 Non-Federal Alternative Education						
		1XXX Instruction					
			1XX	Personal Services - Salaries		78,100.13	
			2XX	Personal Services - Employee Benefits		347.30	
			5XX	Other Purchased Services		3,886.11	
			8XX	Other Expenditures		308.10	
			592 Subtotal				<u>82,641.64</u>
623	Title I, Part A, Improvement Grants						
	420 Title I, Part A, Improving Basic Programs						
		62XX Resources Transferred to Other School Districts or Cooperatives					
			940	Indirect Costs		62.00	
			623 Subtotal				<u>62.00</u>
624	Title I, Part A, Improvement Grants						
	420 Title I, Part A, Improving Basic Programs						
		1XXX Instruction					
			6XX	Supplies and Materials		1,131.33	
		62XX Resources Transferred to Other School Districts or Cooperatives					
			940	Indirect Costs		48.67	
			624 Subtotal				<u>1,180.00</u>
632	Broadwater Library						
	1XX Regular Education Programs - Elementary/Secondary						
		222X Educational Media Services					
			6XX	Supplies and Materials		2,400.95	
			632 Subtotal				<u>2,400.95</u>
633	Bryant Library						
	1XX Regular Education Programs - Elementary/Secondary						
		222X Educational Media Services					
			6XX	Supplies and Materials		3,254.39	
			633 Subtotal				<u>3,254.39</u>



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PRC	Program	Function	Object		2023 Value	2024 Value
634	Central Library					
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials		3,190.10
				634 Subtotal		<u>3,190.10</u>
635	Hawthorne Library					
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials		3,048.29
				635 Subtotal		<u>3,048.29</u>
637	Jefferson Library					
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials		2,659.87
				637 Subtotal		<u>2,659.87</u>
640	Rossiter Library					
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials		4,846.50
				640 Subtotal		<u>4,846.50</u>
641	Smith Library					
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials		2,907.65
				641 Subtotal		<u>2,907.65</u>
642	Four Georgians Library					
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			3XX	Purchased Professional and Technical Services		500.00
			6XX	Supplies and Materials		5,023.80
				642 Subtotal		<u>5,523.80</u>
643	Jim Darcy Library					
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials		4,377.37
				643 Subtotal		<u>4,377.37</u>
644	Warren Library					
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials		3,097.19
				644 Subtotal		<u>3,097.19</u>



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PRC	Program	Function	Object		2023 Value	2024 Value
645	Kessler Library					
	1XX Regular Education Programs - Elementary/Secondary					
	222X Educational Media Services					
			6XX Supplies and Materials			1,838.79
				645 Subtotal		1,838.79
651	CRA Library					
	1XX Regular Education Programs - Elementary/Secondary					
	222X Educational Media Services					
			6XX Supplies and Materials			2,669.28
				651 Subtotal		2,669.28
652	HMS Library					
	1XX Regular Education Programs - Elementary/Secondary					
	222X Educational Media Services					
			6XX Supplies and Materials			354.73
				652 Subtotal		354.73
663	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)					
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)					
	1XXX Instruction					
			1XX Personal Services - Salaries			41,068.22
			2XX Personal Services - Employee Benefits			6,395.34
			3XX Purchased Professional and Technical Services			8,750.00
			6XX Supplies and Materials			166.39
	62XX Resources Transferred to Other School Districts or Cooperatives					
			940 Indirect Costs			2,416.05
				663 Subtotal		58,796.00
664	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)					
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)					
	1XXX Instruction					
			1XX Personal Services - Salaries			340,357.31
			2XX Personal Services - Employee Benefits			50,755.69
			3XX Purchased Professional and Technical Services			59,386.00
	62XX Resources Transferred to Other School Districts or Cooperatives					
			940 Indirect Costs			19,460.00
				664 Subtotal		469,959.00
714	Montana Solar Community Project					
	1XX Regular Education Programs - Elementary/Secondary					
	4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition			3,375.00
				714 Subtotal		3,375.00



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PRC	Program	Function	Object	2023 Value	2024 Value
738	ARP - Homeless Children and Youth				
	738 ARP - Homeless Children and Youth				
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		3,815.10
			6XX Supplies and Materials		5,878.46
			8XX Other Expenditures		100.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		433.44
			738 Subtotal		10,227.00
739	ARP - FCC Emergency Connectivity Program Fund				
	739 ARP- FCC Emergency Connectivity Program Fund				
		1XXX	Instruction		
			5XX Other Purchased Services		235.94
			6XX Supplies and Materials		131,061.00
			739 Subtotal		131,296.94
756	ARP - IDEA, Part B, Special Education				
	756 ARP - IDEA, Part B, Special Education				
		1XXX	Instruction		
			1XX Personal Services - Salaries		727.34
			2XX Personal Services - Employee Benefits		137.94
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		32,960.02
			2XX Personal Services - Employee Benefits		5,021.99
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,647.71
			756 Subtotal		40,495.00
773	IDEA Part B				
	456 IDEA, Part B, Special Education				
		1XXX	Instruction		
			1XX Personal Services - Salaries		32,449.33
			2XX Personal Services - Employee Benefits		5,805.72
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		1,474,520.85
			2XX Personal Services - Employee Benefits		223,920.75
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		75,025.35
			773 Subtotal		1,811,722.00



Trustees' Financial Summary

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0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2023 Value	2024 Value
774	Broadwater Fire Restoration FY24				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services			7,134.39
			774 Subtotal		7,134.39
775	CRRSA - State School Emergency Relief Fund II (ESSER II)				
	775 CRRSA - State School Emergency Relief Fund - Basic				
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940 Indirect Costs			6,237.00
			775 Subtotal		6,237.00
783	ARP - Homeless Children and Youth				
	738 ARP - Homeless Children and Youth				
	221X Improvement of Instruction Services				
		3XX Purchased Professional and Technical Services			64.35
		6XX Supplies and Materials			5,373.99
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940 Indirect Costs			239.66
			783 Subtotal		5,678.00
787	ARP - State School Emergency Relief Fund (ESSER III)				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
	1XXX Instruction				
		1XX Personal Services - Salaries			92,913.85
		2XX Personal Services - Employee Benefits			14,592.71
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940 Indirect Costs			4,740.44
			787 Subtotal		112,247.00
793	IDEA Preschool				
	457 IDEA, Special Education Preschool				
	1XXX Instruction				
		1XX Personal Services - Salaries			45,837.32
		2XX Personal Services - Employee Benefits			6,501.68
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940 Indirect Costs			2,261.00
			793 Subtotal		54,600.00
815	CSCT Match				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		1XX Personal Services - Salaries			215,523.07
		2XX Personal Services - Employee Benefits			880.06
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries			220,442.11



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2023 Value	2024 Value
			2XX Personal Services - Employee Benefits		917.48
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		12,390.22
			2XX Personal Services - Employee Benefits		46.80
	280	Special Education - Local and State			
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		42,550.46
			2XX Personal Services - Employee Benefits		189.80
			815 Subtotal		<u>492,940.00</u>
860	HeF Great Ideas Grants				
	890	Other Community Services			
		33XX	Community Services		
			3XX Purchased Professional and Technical Services		9,736.98
			5XX Other Purchased Services		700.48
			6XX Supplies and Materials		21,237.35
			860 Subtotal		<u>31,674.81</u>
861	Helena Education Foundation				
	890	Other Community Services			
		33XX	Community Services		
			1XX Personal Services - Salaries		35,915.97
			2XX Personal Services - Employee Benefits		147.72
			861 Subtotal		<u>36,063.69</u>
869	Freeze Water Damage				
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials		2,512.76
			869 Subtotal		<u>2,512.76</u>
871	Lead Remediation Grant				
	329	State - Miscellaneous Grants			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		38,311.95
			871 Subtotal		<u>38,311.95</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>5,850,626.96</u></u>



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					3,998,949.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,138,762.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,850,626.96	(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	6,470.73	Less Last Year	245.00	(4b)	6,225.73	
					6,225.73	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,293,311.17	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Turn Off TV Week	0.00	23.98	-23.98
023 MAC School Share	92,335.48	0.00	92,335.48
024 AWARE Flow through	63,996.20	63,996.20	0.00
039 Staples Recycling	194.62	0.00	194.62
042 Four Georgians Accounts	35,349.67	28,244.57	7,105.10
051 CRA Accounts	54,054.76	41,116.06	12,938.70
052 HMS Accounts	18,413.54	15,493.42	2,920.12
056 MT Digital Academy	6,626.50	6,626.50	0.00
064 Intermountain Medicaid	52,845.00	52,845.00	0.00
100 Elementary Field Trips	808.10	33,558.26	-32,750.16
112 Verizon iPhone resale	148.38	449.46	-301.08
114 Shodair Medicaid	317,350.00	317,350.00	0.00
115 Summer Kindergarten Camp FY20	0.00	4,613.60	-4,613.60
119 Summer School Enrichment	199.44	0.00	199.44
120 Sierra Park	8,842.71	10,707.45	-1,864.74
122 District Leased Property	128,379.38	527.02	127,852.36
124 MAC Student Services	240,069.80	163,261.43	76,808.37
126 Aggregate Reim/Indirects	309,685.29	161,951.28	147,734.01
127 PCard Rebate	19,560.25	0.00	19,560.25
145 Kessler Classroom Supplies Donations	6,070.49	5,674.09	396.40
151 Share Our Strength No Kid Hungry	756.07	756.07	0.00
170 Warren Donation	6,904.82	6,191.23	713.59
212 Nat'l Board Certification Teacher Stipend	30,000.00	30,000.00	0.00
234 Title III, Part A, English Language Aquisition & Enhancement	2,227.63	2,227.63	0.00
241 PAX Good Behavior Grant	34,474.00	45,049.57	-10,575.57
301 Computer Training	1,383.82	0.00	1,383.82
302 G E D	2,868.04	1,794.00	1,074.04
303 Summer Pottery	86.59	0.00	86.59



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
313 Title I, ESEA Schoolwide Program	140,246.00	140,246.00	0.00
314 Title I, ESEA Schoolwide Program	1,021,199.00	1,021,199.00	0.00
333 Bryant Donations FY 12	11,340.03	12,366.04	-1,026.01
338 Public Lands Travel Grant - Bryant FY17	0.00	60.87	-60.87
339 Karen Cox Memorial Grant - Bryant FY24	457.05	455.33	1.72
342 Miller Donation Central	4,252.80	3,131.01	1,121.79
345 Public Lands Travel - Central	0.00	209.83	-209.83
347 Karen Cox Memorial Grant - Central FY24	500.00	500.00	0.00
348 Central Classroom Supplies	5,295.00	3,375.71	1,919.29
355 Hawthorne Donations	10,543.58	4,513.77	6,029.81
358 Hawthorne Student Council	1,052.37	0.00	1,052.37
360 Broadwater Class Act	153.80	92.91	60.89
364 Broadwater School Donations	11,678.71	6,003.49	5,675.22
374 Karen Cox Memorial - Jefferson FY24	300.00	294.27	5.73
376 Miller Donation Jefferson	3,114.50	2,306.00	808.50
387 Karen Cox Memorial - 4G's	498.60	0.00	498.60
400 Rossiter Student Activities	22,433.02	19,258.03	3,174.99
401 Rossiter Shiver Shack	4,963.72	4,879.10	84.62
402 Rossiter Tech Fund	66.91	0.00	66.91
403 Karen Cox Memorial - Rossiter FY21	485.00	485.00	0.00
404 Rossiter Conflict Managers	133.38	4.77	128.61
405 Rossiter Stem After School Program	5.00	18.79	-13.79
408 Gifted and Talented	18,876.00	18,876.00	0.00
413 Smith School Donations	6,748.48	4,626.42	2,122.06
420 Donations Gifted and Talented	10,494.40	6,241.50	4,252.90
430 Jim Darcy Donations	1,969.91	188.47	1,781.44
431 Karen Cox Memorial - Jim Darcy	991.84	982.46	9.38
442 School Health Asthma Mini Grant	1,000.00	1,000.00	0.00
451 Kessler Donations	4,755.89	2,780.01	1,975.88
454 Smart Schools Recycling Mini Grant-Kessler	500.00	500.00	0.00
483 Title I, Part A, Improving Basic Programs	9,876.00	9,876.00	0.00
484 Title I, Part A, Improving Basic Programs	16,175.00	16,175.00	0.00
508 Title VII, Indian Education	5,979.84	5,979.84	0.00
510 CRA Art Center	0.00	242.43	-242.43
565 Stronger Connectons Grant	109,604.00	109,604.00	0.00
573 Title IX, Part A, Education for Homeless Children & Youth	2,462.00	2,462.00	0.00
574 Title IX, Part A, Education for Homeless Children & Youth	21,913.00	21,913.00	0.00
592 MT Health Care Foundation Planning Award	50,783.65	82,641.64	-31,857.99
594 Dennis Washington Foundation - HMS Health Center	20,000.00	0.00	20,000.00
623 Title I, Part A, Improvement Grants	62.00	62.00	0.00
624 Title I, Part A, Improvement Grants	1,180.00	1,180.00	0.00
632 Broadwater Library	2,483.25	2,400.95	82.30



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
633 Bryant Library	263.18	3,254.39	-2,991.21
634 Central Library	1,859.78	3,190.10	-1,330.32
635 Hawthorne Library	2,812.81	3,048.29	-235.48
637 Jefferson Library	1,337.45	2,659.87	-1,322.42
640 Rossiter Library	3,688.24	4,846.50	-1,158.26
641 Smith Library	2,309.85	2,907.65	-597.80
642 Four Georgians Library	5,262.19	5,523.80	-261.61
643 Jim Darcy Library	6,471.89	4,377.37	2,094.52
644 Warren Library	3,040.69	3,097.19	-56.50
645 Kessler Library	1,582.27	1,838.79	-256.52
651 CRA Library	2,574.25	2,669.28	-95.03
652 HMS Library	323.77	354.73	-30.96
663 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	58,796.00	58,796.00	0.00
664 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	469,959.00	469,959.00	0.00
714 Montana Solar Community Project	12,279.25	3,375.00	8,904.25
738 ARP - Homeless Children and Youth	10,227.00	10,227.00	0.00
739 ARP - FCC Emergency Connectivity Program Fund	131,296.94	131,296.94	0.00
756 ARP - IDEA, Part B, Special Education	40,495.00	40,495.00	0.00
771 Maintenance Accounts	712.41	0.00	712.41
773 IDEA Part B	1,811,722.00	1,811,722.00	0.00
774 Broadwater Fire Restoration FY24	7,134.39	7,134.39	0.00
775 CRRSA - State School Emergency Relief Fund II (ESSER II)	6,237.00	6,237.00	0.00
777 Maintenance Sale Proceeds	971.32	0.00	971.32
783 ARP - Homeless Children and Youth	5,678.00	5,678.00	0.00
787 ARP - State School Emergency Relief Fund (ESSER III)	112,247.00	112,247.00	0.00
793 IDEA Preschool	54,600.00	54,600.00	0.00
815 CSCT Match	216,711.56	492,940.00	-276,228.44
850 Work Comp MSGIA Closeout FY16	66,766.39	0.00	66,766.39
851 Unemployment Credit On Account	957.01	0.00	957.01
859 Tax Credit For Educational Improvement Donations	17,750.00	0.00	17,750.00
860 HeF Great Ideas Grants	32,313.22	31,674.81	638.41
861 Helena Education Foundation	36,063.69	36,063.69	0.00
869 Freeze Water Damage	17,803.09	2,512.76	15,290.33
871 Lead Remediation Grant	38,311.95	38,311.95	0.00
Total	6,138,762.90	5,850,626.96	288,135.94



Trustees' Financial Summary

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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	2023 Value	2024 Value
	1111 District Levy - Real Property	219,562.05	211,478.76
	1112 District Levy - Personal Property	6,398.49	4,662.69
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	95.12	1.37
	1114 District Levy - Personal Property/Mobile Homes	1,963.97	1,798.31
	1190 Penalties and Interest on Taxes	443.98	365.68
	1340 Fees for Adult Education	161.98	139.91
	1510 Interest Earnings	5,509.11	5,062.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		234,134.70	223,509.36

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

PRC	Program	Function	Object	2023 Value	2024 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	41,168.14	40,329.63
			2XX Personal Services - Employee Benefits	168.23	164.57
			3XX Purchased Professional and Technical Services	6,500.00	6,500.00
	650 Adult Education High School Equivalency Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	93,372.93	96,271.69
			2XX Personal Services - Employee Benefits	384.43	395.77
			3XX Purchased Professional and Technical Services	0.00	3,608.00
			4XX Purchased Property Services	493.80	133.00
			5XX Other Purchased Services	15,110.06	17,421.70
			6XX Supplies and Materials	16,052.89	8,613.98
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	105,000.00	70,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				278,250.48	243,438.34



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance						110,248.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						223,509.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						243,438.34 (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)						90,319.65 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	60.79	1,130.98
	1910 Rentals	34,807.38	39,841.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>34,868.17</u>	<u>40,972.73</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		24XX Support Services - School Administration			
			3XX Purchased Professional and Technical Services	180.00	180.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	1,800.00
			2XX Personal Services - Employee Benefits	0.00	8.64
			3XX Purchased Professional and Technical Services	0.00	7,525.60
			5XX Other Purchased Services	6,873.74	12,187.80
			6XX Supplies and Materials	7,167.23	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	10,734.90	14,173.28
			2XX Personal Services - Employee Benefits	211.75	262.03
			4XX Purchased Property Services	48.93	0.00
			6XX Supplies and Materials	77.96	62.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>25,294.51</u>	<u>36,200.32</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	18,581.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,972.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,200.32	(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)	23,353.77	(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	2023 Value	2024 Value
1111	District Levy - Real Property	503,716.25	503,091.95
1112	District Levy - Personal Property	14,741.65	11,078.36
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	220.38	3.16
1114	District Levy - Personal Property/Mobile Homes	3,957.78	4,116.07
1190	Penalties and Interest on Taxes	790.64	821.75
1510	Interest Earnings	1,193.79	4,279.88
1900	Other Revenue from Local Sources	88,832.54	68,755.50
1945	Fees - Users/Resale of Supplies	0.00	15,884.00
3281	State - Technology Aid	30,858.12	31,268.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		644,311.15	639,299.36

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	90,799.80	31,032.90
			5XX Other Purchased Services	2,925.00	0.00
			6XX Supplies and Materials	12,637.78	1,220.35
			8XX Other Expenditures	330.00	137.50
222X Educational Media Services					
			3XX Purchased Professional and Technical Services	72.00	0.00
24XX Support Services - School Administration					
			6XX Supplies and Materials	2.96	0.00
258X Admin. Tech. - Technology Coordinator					
			1XX Personal Services - Salaries	470,564.48	465,702.04
			2XX Personal Services - Employee Benefits	1,999.88	1,955.83
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	2,428.36	7,966.66
			4XX Purchased Property Services	88.40	7.80
			5XX Other Purchased Services	54,257.58	22,860.60
			6XX Supplies and Materials	318.36	1,507.32
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	10,121.91	0.00
			5XX Other Purchased Services	26,676.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				673,222.51	532,391.00



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						92,953.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						639,299.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						532,391.00 (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)						199,861.39 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	297.32	158.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		297.32	158.11

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

PRC	Program	Function	Object	2023 Value	2024 Value
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	5,289.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,289.00	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	6,810.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	158.11	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,968.75	(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	2023 Value	2024 Value
1111	District Levy - Real Property	4,485,235.00	4,562,773.13
1112	District Levy - Personal Property	131,306.69	100,324.58
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	1,961.60	28.15
1114	District Levy - Personal Property/Mobile Homes	35,416.58	36,521.58
1190	Penalties and Interest on Taxes	7,079.65	6,981.70
1510	Interest Earnings	46,298.68	62,871.73
3120	State - Guaranteed Tax Base Aid	141,402.27	861,450.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,848,700.47	5,630,951.03

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

PRC	Program	Function	Object	2023 Value	2024 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments	248,404.43	239,351.91	
			840 Principal On Debt	2,515,000.00	2,635,000.00	
			850 Interest on Debt	2,164,825.00	2,045,375.00	
			860 Agent Fees/Issuance Costs	1,000.00	1,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,929,229.43	4,920,726.91	

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance					262,592.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,630,951.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,920,726.91	(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)					972,816.73	(5)



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0487 Helena Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		29,707.19	10,072.75
	1900 Other Revenue from Local Sources		0.00	2,516.80
	5200 Sale or Compensation for Loss of Assets		1,319.64	944.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			31,026.83	13,533.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object		2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services		24,962.63	586.33
			4XX Purchased Property Services		119,530.00	0.00
			6XX Supplies and Materials		20,024.82	0.00
			7XX Property and Equipment Acquisition		572,521.21	2,299.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					737,038.66	2,886.02

Schedule Of Changes Worksheet							Fund Code 60	
Beginning Fund Balance							420,943.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							13,533.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							2,886.02	(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	350,785.74	(4b)	-350,785.74		
							-350,785.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							80,805.93	(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	2023 Value	2024 Value
1111	District Levy - Real Property	1,506,605.23	3,168,210.37
1112	District Levy - Personal Property	44,108.16	67,700.31
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	9,638.90	9.46
1114	District Levy - Personal Property/Mobile Homes	2,757.90	18,720.30
1190	Penalties and Interest on Taxes	2,319.28	3,486.06
1510	Interest Earnings	39,155.04	107,266.29
1900	Other Revenue from Local Sources	28,349.18	17,235.20
1920	Contributions/Donations from Private Sources	26,380.95	0.00
3283	State - School Major Maintenance Aid (SMMA)	303,845.15	305,028.98
5200	Sale or Compensation for Loss of Assets	5,235.30	0.00
6100	Material Prior Period Revenue Adjustments	1,021,936.85	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,990,331.94	3,687,656.97

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	511,885.15
			2XX Personal Services - Employee Benefits	0.00	2,087.43
			6XX Supplies and Materials	1,069.51	0.00
23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	0.00	83,000.00
26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services	31,091.75	70,558.27
			4XX Purchased Property Services	157,971.24	339,921.00
			6XX Supplies and Materials	57,482.23	101,756.83
			7XX Property and Equipment Acquisition	7,101.25	32,302.25
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	740,286.19	799,818.46
52XX Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	156,277.61	159,605.13
			850 Interest on Debt	4,230.05	6,858.24
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	1,021,936.85	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,177,446.68	2,107,792.76



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						1,690,025.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,687,656.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,107,792.76 (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	922,984.89	Less Last Year	489,187.89	(4b)		433,797.00
						433,797.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,703,686.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

70 - Day Care Enterprise Fund

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

PRC	Revenue	2023 Value	2024 Value
1510	Interest Earnings	6,221.78	1,639.35
1900	Other Revenue from Local Sources	744,037.40	865,664.82
1920	Contributions/Donations from Private Sources	300.00	0.00
4550	Federal School Nutrition Reimbursement	56,476.95	51,112.79
4700	Federal Miscellaneous Grants from other State Agencies	133,461.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		940,498.09	918,416.96

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

PRC	Program	Function	Object	2023 Value	2024 Value
470 Federal Miscellaneous Grants from other State Agencies					
32XX Enterprise Services					
			1XX Personal Services - Salaries	110,067.62	0.00
			2XX Personal Services - Employee Benefits	15,003.80	0.00
			3XX Purchased Professional and Technical Services	160.51	0.00
			5XX Other Purchased Services	11,922.78	0.00
			6XX Supplies and Materials	14,978.79	0.00
			8XX Other Expenditures	155.52	0.00
920 Enterprise or Internal Service Programs					
32XX Enterprise Services					
			1XX Personal Services - Salaries	761,440.54	936,080.53
			2XX Personal Services - Employee Benefits	3,646.42	3,590.84
			3XX Purchased Professional and Technical Services	6,480.00	8,249.52
			4XX Purchased Property Services	3,176.91	2,844.57
			5XX Other Purchased Services	16,883.05	29,660.24
			6XX Supplies and Materials	50,663.92	60,133.62
			8XX Other Expenditures	18,789.86	21,843.55
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	49,766.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,063,136.36	1,062,402.87



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Schedule Of Changes Worksheet

Fund Code 70

Beginning Fund Balance						174,194.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						918,416.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,062,402.87 (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	79.59	(4b)		-79.59
						-79.59 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						30,129.24 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 74

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	382.03	1,081.63
	1970 Services Provided Other Funds	21,412.75	945.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,794.78</u>	<u>2,026.76</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 74

PRC	Program	Function	Object	2023 Value	2024 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			6XX Supplies and Materials	14,765.94	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>14,765.94</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 74

Beginning Fund Balance	75,706.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,026.76	(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)
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)	77,732.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

77 - Miscellaneous Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 77	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		4,688.96	5,999.84
	1900 Other Revenue from Local Sources		0.00	360.00
	1945 Fees - Users/Resale of Supplies		241,659.41	252,921.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			246,348.37	259,281.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 77	
PRC	Program	Function	Object	2023 Value	2024 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	62,204.54	63,328.17
			2XX Personal Services - Employee Benefits	1,749.44	1,944.07
			3XX Purchased Professional and Technical Services	245.20	171.50
			4XX Purchased Property Services	29,848.75	33,969.98
			5XX Other Purchased Services	37,214.33	55,069.36
			6XX Supplies and Materials	85,036.79	56,515.76
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	6,217.94	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				222,516.99	210,998.84

Schedule Of Changes Worksheet					Fund Code 77	
Beginning Fund Balance					169,902.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					259,281.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					210,998.84	(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)					218,185.14	(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		2023 Value	2024 Value
	1510 Interest Earnings		308,608.96	387,796.17
	1900 Other Revenue from Local Sources		1,097,787.84	1,418,908.49
	1970 Services Provided Other Funds		12,055,086.35	11,892,258.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>13,461,483.15</u>	<u>13,698,962.77</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 78	
PRC	Program	Function	Object		2023 Value	2024 Value
	920 Enterprise or Internal Service Programs					
		32XX Enterprise Services				
			1XX Personal Services - Salaries		97,016.43	101,841.85
			2XX Personal Services - Employee Benefits		14,163,535.05	15,225,484.72
			3XX Purchased Professional and Technical Services		60,409.90	80,370.28
			5XX Other Purchased Services		13,369.30	16,431.41
			6XX Supplies and Materials		1,392.35	2,155.73
			8XX Other Expenditures		239.88	0.00
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments		3,386.93	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>14,339,349.84</u>	<u>15,426,283.99</u>

Schedule Of Changes Worksheet					Fund Code 78	
Beginning Fund Balance					10,370,652.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,698,962.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,426,283.99	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,643,331.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

79 - Self Insurance Fund - Liability

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 79

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	11,298.41	17,183.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,298.41</u>	<u>17,183.78</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 79

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

Schedule Of Changes Worksheet

Fund Code 79

Beginning Fund Balance					363,831.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,183.78	(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)					381,015.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 81	
PRC	Program	Function	Object	2023 Value	2024 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00



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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	2023 Value	2024 Value
1510	Interest Earnings	218,252.28	311,549.40
1900	Other Revenue from Local Sources	49,156.52	695.00
5300	Operating Transfers from Other Funds	1,260,148.58	1,684,803.56
5700	Resources Transferred from Other School Districts or Cooperatives	396,776.62	330,740.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,924,334.00	2,327,788.03

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	106,925.58	780.48
			2XX Personal Services - Employee Benefits	513.24	3.76
			3XX Purchased Professional and Technical Services	489,607.96	76,496.40
			4XX Purchased Property Services	18,339.42	17,974.00
			5XX Other Purchased Services	14,693.83	22,808.77
			6XX Supplies and Materials	1,095,413.92	484,592.28
			7XX Property and Equipment Acquisition	36,089.00	0.00
21XX Support Services - Students					
			3XX Purchased Professional and Technical Services	0.00	8,614.00
			6XX Supplies and Materials	1,661.19	1,914.39
			8XX Other Expenditures	472,818.12	204,325.04
22XX Educational Media Services					
			3XX Purchased Professional and Technical Services	1,687.50	0.00
			6XX Supplies and Materials	2,823.94	2,184.41
23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	295,161.98	97,615.47
24XX Support Services - School Administration					
			3XX Purchased Professional and Technical Services	7,293.00	0.00
			4XX Purchased Property Services	1,402.44	400.00
			5XX Other Purchased Services	1,522.66	12.50
			6XX Supplies and Materials	5,825.80	5,840.16
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	0.00	430,299.92
			4XX Purchased Property Services	67.80	80,351.19
			5XX Other Purchased Services	1,071,388.81	653,060.68
			6XX Supplies and Materials	463.90	11,938.90
			8XX Other Expenditures	300.00	300.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2023 Value	2024 Value	
		26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services	0.00	215.49	
		5XX	Other Purchased Services	2,434.28	16,245.90	
	210 Non-Federal Alternative Education					
		1XXX Instruction				
		5XX	Other Purchased Services	0.00	1,171.93	
		6XX	Supplies and Materials	0.00	1,516.63	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	0.00	130.00	
		2XX	Personal Services - Employee Benefits	0.00	0.62	
		3XX	Purchased Professional and Technical Services	16,554.97	5,070.00	
		4XX	Purchased Property Services	0.00	153.95	
		5XX	Other Purchased Services	0.00	1,847.15	
		6XX	Supplies and Materials	26,705.06	7,925.07	
		21XX Support Services - Students				
		5XX	Other Purchased Services	1,271.90	1,655.07	
		24XX Support Services - School Administration				
		6XX	Supplies and Materials	957.46	0.00	
	360 State - Gifted & Talented Reimbursement					
		1XXX Instruction				
		5XX	Other Purchased Services	804.22	22.32	
		6XX	Supplies and Materials	491.39	0.00	
	390 State Career & Technical Education Entitlement - Undistributed					
		1XXX Instruction				
		1XX	Personal Services - Salaries	390.00	0.00	
		2XX	Personal Services - Employee Benefits	1.89	0.00	
		6XX	Supplies and Materials	7,358.51	12,764.86	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
		3XX	Purchased Professional and Technical Services	50.00	0.00	
		4XX	Purchased Property Services	2,782.49	1,346.00	
		5XX	Other Purchased Services	212.39	421.62	
		6XX	Supplies and Materials	3,757.34	2,717.79	
		8XX	Other Expenditures	199.00	0.00	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
		6XX	Supplies and Materials	5,580.34	53,319.17	
		7XX	Property and Equipment Acquisition	22,519.00	0.00	
	999 Undistributed					
		9999 Undistributed				
		892	Material Prior Period Expenditure Adjustments	5,234.00	7,261.80	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,721,304.33	2,213,297.72
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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance		6,978,824.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,327,788.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,213,297.72 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	350,800.24	
Less Last Year	16,591.24	(4b)
		334,209.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		7,427,523.33 (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		2023 Value	2024 Value
	1510 Interest Earnings		7,103.57	9,781.47
	1900 Other Revenue from Local Sources		950.00	0.00
	1XXX Revenues from Student Activities		105,965.62	102,441.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			114,019.19	112,222.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object		2023 Value	2024 Value
	7XX Extracurricular Athletics and Activities					
		3XXX Operation of Non-Educational Services				
			XXX Student Extracurricular		107,705.40	112,056.98
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments		0.00	5,164.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					107,705.40	117,221.28

Schedule Of Changes Worksheet							Fund Code 84	
Beginning Fund Balance							209,115.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							112,222.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							117,221.28	(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)							204,116.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

86 - Payroll Clearing Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 86

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

Schedule Of Changes Worksheet Fund Code 86

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



Trustees' Financial Summary

FY2023-24

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25 Lewis & Clark County

0487 Helena Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

87 - Claims Clearing Fund

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

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

Schedule Of Changes Worksheet Fund Code 87

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



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Detail Expenditure

Fund	Account	Description	2023 Value	2024 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	58,502.96	51,900.41
XX	280 1XXX 112	Certified Teacher Staff Salaries	2,738,823.81	2,641,476.80
XX	456 1XXX 112	Certified Teacher Staff Salaries	25,205.14	17,199.94
XX	457 1XXX 112	Certified Teacher Staff Salaries	44,571.98	45,837.32
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	25,728,744.73	24,652,010.06
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	349,172.92	61,988.70
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	5,630.53	5,588.94
XX	XXX 26XX 41X	Energy Utility Services	1,445,242.55	869,408.53
XX	XXX 4XXX 715	Land Improvements	0.00	38,886.25
XX	XXX 4XXX 725	Major Construction Services	740,286.19	764,307.21
XX	XXX XXXX 355	Technology Contracted Services	845,896.34	806,051.03
XX	XXX XXXX 455	Technology Repairs and Rental	58,127.75	88,470.23
XX	XXX XXXX 535	Technology Communication Services	236,847.91	216,213.47
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	9,309.46	13,717.30
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	1,100.00
XX	XXX XXXX 682	Technology Supplies	23,500.09	22,032.14
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	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	838,439.77
b. Related Services Block Grant Entitlement	279,461.80
c. Total Entitlements Subject to Reversion	1,117,901.57

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,486,809.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	6,942,832.38
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2026 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	3,645,722.46	1,761,020.95	0.00	0.00	0.00
280	1XXX	2XX	11,665.12	8,495.50	0.00	0.00	0.00
280	1XXX	3XX	6,531.28	224,834.28	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	15,749.72	14,497.30	0.00	0.00	0.00
280	1XXX	6XX	7,728.12	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	975,573.53	39,194.54	0.00	0.00	0.00
280	21XX	2XX	3,951.29	184.21	0.00	0.00	0.00
280	21XX	3XX	1,470.00	17,227.61	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	861.34	0.00	0.00	0.00	0.00
280	21XX	6XX	13,152.58	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	189,858.81	0.00	0.00	0.00	0.00
280	24XX	2XX	801.62	0.00	0.00	0.00	0.00
280	24XX	3XX	980.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	2,786.04	0.00	0.00	0.00	0.00
280	24XX	6XX	546.08	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			4,877,377.99	2,065,454.39	0.00	0.00	0.00

6,942,832.38

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

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY24 in TEAMS.*



Trustees' Financial Summary

FY2023-24

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	7,773,054.65	0.00	38,886.25	0.00	7,811,940.90
Buildings	100,113,645.21	-143,748.59	719,771.84	0.00	100,689,668.46
*** Machinery and Equipment	7,021,544.88	1,148,539.49	532,214.86	0.00	8,702,299.23
Construction in Progress	447,659.93	-447,659.93	59,070.86	0.00	59,070.86
Totals at Historical Cost	115,355,904.67	557,130.97	1,349,943.81	0.00	117,262,979.45
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	115,355,904.67	557,130.97	1,349,943.81	0.00	117,262,979.45

* 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 FY2024	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,257,130.64	0.00	0.00
General Administration (23XX)	7,010.38	0.00	0.00
School Administration (24XX)	6,595.60	0.00	0.00
Financial Administration (25XX)	8,276.45	0.00	0.00
Operations and Maintenance (26XX)	718,433.66	0.00	0.00
Transportation (27XX)	63,431.77	0.00	0.00
Food Service (31XX)	23,436.83	0.00	0.00
Enterprise Operations (32XX)	5,233.32	0.00	0.00
Extracurricular (34XX, 35XX)	29,036.06	0.00	0.00
Total Depreciation for FY2024	2,118,584.71	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2023	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2024) [a+b-c-d]	(f) Current Portion Due FY2025	(g) Long-Term Portion Due FY2026
Business Activities							
Compensated Absences	127,256.93	8,157.34	0.00	0.00	135,414.27	44,873.36	90,540.91
Total Business Activity							
Non-bond Long-Term Liabilities	127,256.93	8,157.34	0.00	0.00	135,414.27	44,873.36	90,540.91
Governmental Activities *							
Compensated Absences	3,206,286.10	247,489.03	0.00	0.00	3,453,775.13	722,881.73	2,730,893.40
Total Governmental Activity							
Non-bond Long-Term Liabilities	3,206,286.10	247,489.03	0.00	0.00	3,453,775.13	722,881.73	2,730,893.40
Bond(s)							
09/20/2017	43,360,000.00	0.00	2,310,000.00	0.00	41,050,000.00	2,425,000.00	38,625,000.00
06/05/2019	6,805,000.00	0.00	325,000.00	0.00	6,480,000.00	335,000.00	6,145,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	50,165,000.00	0.00	2,635,000.00	0.00	47,530,000.00	2,760,000.00	44,770,000.00

* 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.



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Net Pension Liability FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	6,570,975.45	0.00	306,436.00	6,264,539.45
Net Pension - TRS	43,218,207.50	0.00	1,148,475.50	42,069,732.00
Business				
Net Pension - TRS	0.00	892,364.39	0.00	892,364.39



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Due Date:

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

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

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

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

Certification

Business Manager/Clerk:	Janelle Mickelson	Phone #:	(406) 324-2040
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(Signature)

(Date)

Chair, Board of Trustees:	Siobhan Hathhorn
----------------------------------	------------------

(Signature)

(Date)

County Superintendent	Katrina Chaney
------------------------------	----------------

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

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

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

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Jobs for Montana Graduates	STATE	DUSFY15CONWSD	State
036	HHS Cafeteria	LOCAL		
053	Helena High School Accounts	LOCAL		
054	Capital High School Accounts	LOCAL		
055	PAL High School Accounts	LOCAL	N/A	N/A
056	MT Digital Academy	STATE		
063	FSLC Accounts	LOCAL	N/A	N/A
082	Car Seat Project	LOCAL	N?A	N?A
094	Buckle Up MT FY24	FEDERAL	69A37520000405BMTL	20.6
099	Buckle Up MT FY23	FEDERAL	69A37520000405BMTL	20.6
100	Field Trips	LOCAL		
115	Summer Kindergarten Camp	LOCAL	N/A	N/A
118	Make Up School	LOCAL		
124	MaC Student Services	LOCAL	N/A	N/A
127	PCard Rebate	LOCAL	N/A	N/A
151	Share Our Strength No Kid Hungry	LOCAL	N/A	N/A
212	Nat'l Board Certification Teacher Stipend	STATE	N/A	N/A
226	Aggregate Reim/Indirects	LOCAL		Local
234	Title III, Part A, English Language Aquisition & Enhancement	FEDERAL	0250487312024	84.365
309	High Tier Community Practice Grant	FEDERAL		
313	Title I, ESEA Schoolwide Program	FEDERAL	0250487312023	Federal
314	Title I, ESEA Schoolwide Program	FEDERAL	0250487312024	Federal
456	Vo Ed All Career & Tech Ed Programs	STATE	None	State
461	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	16-01-175-0062-0	84.126A
474	Title I, Part D, Neglected, Delinquent & At-Risk Youth	FEDERAL	0250488312024	84.013
508	Title VII, Indian Education	FEDERAL	S060A150856	84.060
541	MT Contrators Assoc Ed Foundation - CHS FY24	LOCAL	N/A	N/A
543	Unified PE-CHS FY18	LOCAL	None	None
544	Karen Cox Memorial - CHS	LOCAL	N/A	N/A
545	Public Lands Travel Grant - CHS FY24	LOCAL	N/A	N/A
547	SME STEM at CHS Prime	LOCAL	None	



Trustees' Financial Summary

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
549	Rocky Mountain Elk Foundation - C hS	STATE	N/A	N/A
562	Adult Basic Ed - State	STATE	None	State
563	Adult Basic Ed - Federal	FEDERAL	2504885620	84.002
573	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0250487572023	84.196
574	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	025048752024	84.196
592	Montana Health Foundation Planning Award	LOCAL	N/A	N/A
610	Expanding the Eco-Schools USA Program in Montana	FEDERAL		66.951
653	HHS Library	LOCAL	None	None
654	CHS Library	LOCAL	None	None
663	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	0250487392023	84.371
664	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	0250487392024	84.371
738	ARP - Homeless Children and Youth	FEDERAL	0250487972021	84.425W
739	ARP - FCC Emergency Connectivity Program Fund	FEDERAL		84.425
770	CHS Library Water Damage	LOCAL	N/A	N/A
771	Maintenance Accounts	LOCAL	N/A	N/A
773	IDEA, Part B, Special Education	FEDERAL	V2504877720	84.027
777	Maintenance Sale Proceeds	LOCAL	None	None
783	ARP - Homeless Children and Youth	FEDERAL	0250487972021	84.425W
787	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	0250487932021	84.425U
823	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	0250488812023	84.048A
832	CHS Trolley	LOCAL		
840	Dual Credit	LOCAL		
843	CHS Flathead Valley Community College Dual Credit	LOCAL	N/A	N/A
844	Project Wet - Water Ed Today FY24	FEDERAL		66.951
850	Work Comp MSGIA Closeout FY16	LOCAL		
851	Unemployment Credit On Account	LOCAL	N/A	N/A
859	Tax Credit For Educational Improvement	LOCAL	N/A	N/A
860	HEF Great Idea Grants	LOCAL	None	None
861	Helena Education Foundation	LOCAL	None	None



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
871	Lead Remediation	LOCAL	N/A	N/A



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,261,073.21	291,553.94		
02	Taxes Receivable - Real and Personal (120-149)	169,649.75	23,464.70		
03	Taxes Receivable - Protested (150-159)	20,505.67	2,972.68		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	102,872.63			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	13,622.71			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,567,723.97	317,991.32		
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)	73,514.08	2,524.76		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	73,514.08	2,524.76		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	190,155.42	26,437.38		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	5,750.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,298,304.47	289,029.18		
52	TOTAL FUND BALANCE/EQUITY	2,304,054.47	289,029.18		
53	TOTAL LIABILITIES AND FUND BALANCE	2,567,723.97	317,991.32		



Trustees' Financial Summary

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,427.52	1,535,644.54	739,728.06	91,978.65
02	Taxes Receivable - Real and Personal (120-149)	9,115.77			5,463.00
03	Taxes Receivable - Protested (150-159)	1,151.60			651.18
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			402,256.19	
06	Other Current Assets (190-210)		15,302.11	687.70	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			1,000.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	36,694.89	1,550,946.65	1,143,671.95	98,092.83
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)	600.00	428.19	6,553.82	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	600.00	428.19	6,553.82	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	10,267.37		53,096.78	6,114.18
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			55,418.46	
48	Fund Balance for Budget	25,827.52	1,550,518.46	1,028,602.89	91,978.65
52	TOTAL FUND BALANCE/EQUITY	25,827.52	1,550,518.46	1,084,021.35	91,978.65
53	TOTAL LIABILITIES AND FUND BALANCE	36,694.89	1,550,946.65	1,143,671.95	98,092.83



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(42,807.97)		9,995.85	
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)	42,900.00			
06	Other Current Assets (190-210)			14,630.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			3,647.02	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	92.03		28,272.87	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)			65.00	
35	TOTAL LIABILITIES			65.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	92.03		28,207.87	
52	TOTAL FUND BALANCE/EQUITY	92.03		28,207.87	
53	TOTAL LIABILITIES AND FUND BALANCE	92.03		28,272.87	



Trustees' Financial Summary

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Balance Sheet

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



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	352,946.45	124,789.73		22,591.40
02	Taxes Receivable - Real and Personal (120-149)	12,618.29			4,556.28
03	Taxes Receivable - Protested (150-159)	1,526.83			481.63
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	367,091.57	124,789.73		27,629.31
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	719.57	61.50		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	719.57	61.50		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	14,145.12			5,037.91
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		9,045.75		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	352,226.88	115,682.48		22,591.40
52	TOTAL FUND BALANCE/EQUITY	352,226.88	124,728.23		22,591.40
53	TOTAL LIABILITIES AND FUND BALANCE	367,091.57	124,789.73		27,629.31



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,596.01	3,002,296.62		
02	Taxes Receivable - Real and Personal (120-149)		33,810.85		
03	Taxes Receivable - Protested (150-159)		4,032.89		
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	63,596.01	3,040,140.36		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		150,067.63		
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		150,067.63		
DEFERRED INFLOWS					
36	Deferred Inflows (680)		37,843.74		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		552,047.83		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	63,596.01	2,300,181.16		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	63,596.01	2,852,228.99		
53	TOTAL LIABILITIES AND FUND BALANCE	63,596.01	3,040,140.36		



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	341,095.17		786,945.68	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			12,030.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	341,095.17		798,975.68	
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)			49,216.77	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			49,216.77	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			4,435.53	
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	341,095.17		745,323.38	
52	TOTAL FUND BALANCE/EQUITY	341,095.17		749,758.91	
53	TOTAL LIABILITIES AND FUND BALANCE	341,095.17		798,975.68	



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Balance Sheet

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



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Balance Sheet

		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(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

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	6,997,318.39	7,409,133.39
1112	District Levy - Personal Property	186,101.89	151,716.67
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	2,779.72	39.90
1114	District Levy - Personal Property/Mobile Homes	52,526.82	56,068.72
1190	Penalties and Interest on Taxes	11,276.45	11,724.55
1310	Individual Tuition	52,309.50	44,258.11
1320	Tuition from School Districts Within State	126,215.22	3,415.90
1510	Interest Earnings	89,840.51	111,452.59
1900	Other Revenue from Local Sources	2,412.24	1,534.07
1945	Fees - Users/Resale of Supplies	81,900.87	64,679.50
3110	Direct State Aid	8,952,785.76	8,971,371.58
3111	Quality Educator	718,079.04	702,651.77
3112	At Risk Student	49,525.43	51,178.78
3113	Indian Education For All	61,622.16	61,663.89
3114	American Indian Achievement Gap	33,434.00	31,020.00
3115	State Special Education Allowable Cost Payment to Districts	578,286.73	526,772.82
3116	Data For Achievement	59,001.63	59,033.31
3120	State - Guaranteed Tax Base Aid	4,961,136.04	4,552,891.20
6100	Material Prior Period Revenue Adjustments	7,003.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,023,555.85	22,810,606.75

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
	1XX		Personal Services - Salaries	10,403,752.22	10,259,933.74
	2XX		Personal Services - Employee Benefits	43,188.82	42,059.25
	3XX		Purchased Professional and Technical Services	30,056.08	51,482.23
	4XX		Purchased Property Services	3,945.76	5,528.97
	5XX		Other Purchased Services	120,881.03	128,295.15
	6XX		Supplies and Materials	109,643.29	208,003.49
	8XX		Other Expenditures	3,637.74	3,609.07
21XX Support Services - Students					
	1XX		Personal Services - Salaries	826,834.94	660,293.83
	2XX		Personal Services - Employee Benefits	3,346.05	2,659.87
	3XX		Purchased Professional and Technical Services	0.00	22,828.00
	5XX		Other Purchased Services	183.86	307.62
	6XX		Supplies and Materials	12,919.87	3,335.04



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

PRC	Program	Function	Object	2023 Value	2024 Value
			8XX Other Expenditures	220.00	90.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	79,021.73	68,995.92
			2XX Personal Services - Employee Benefits	344.33	298.08
			3XX Purchased Professional and Technical Services	66.50	198.27
			5XX Other Purchased Services	1,289.40	1,092.00
			6XX Supplies and Materials	660.08	267.39
			8XX Other Expenditures	103.25	157.50
		222X	Educational Media Services		
			1XX Personal Services - Salaries	386,285.51	379,017.23
			2XX Personal Services - Employee Benefits	1,601.97	1,516.24
			3XX Purchased Professional and Technical Services	0.00	2,825.67
			5XX Other Purchased Services	42.79	57.78
			6XX Supplies and Materials	27,805.19	25,545.42
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	181,109.52	194,363.82
			2XX Personal Services - Employee Benefits	759.80	816.03
			3XX Purchased Professional and Technical Services	102,806.91	117,202.26
			5XX Other Purchased Services	18,121.96	12,832.20
			6XX Supplies and Materials	19,104.95	7,869.02
			8XX Other Expenditures	10,724.70	8,314.98
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	1,685,741.66	1,783,465.71
			2XX Personal Services - Employee Benefits	6,894.39	7,298.31
			3XX Purchased Professional and Technical Services	13,158.94	5,815.00
			4XX Purchased Property Services	759.85	26.00
			5XX Other Purchased Services	33,514.79	30,910.04
			6XX Supplies and Materials	15,678.94	14,149.32
			8XX Other Expenditures	8,321.75	6,521.90
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	226,811.51	223,918.07
			2XX Personal Services - Employee Benefits	934.23	925.24
			3XX Purchased Professional and Technical Services	30,381.12	42,898.99
			4XX Purchased Property Services	22,378.51	7,196.70
			5XX Other Purchased Services	6,503.21	248,176.73
			6XX Supplies and Materials	3,251.76	3,125.54
			8XX Other Expenditures	224.87	211.05
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	1,295,097.37	1,332,596.99
			2XX Personal Services - Employee Benefits	49,242.07	52,692.93
			3XX Purchased Professional and Technical Services	28,203.49	17,136.80
			4XX Purchased Property Services	760,838.81	737,657.16



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

PRC	Program	Function	Object	2023 Value	2024 Value
			5XX Other Purchased Services	7,055.69	8,096.84
			6XX Supplies and Materials	198,061.81	181,217.55
			8XX Other Expenditures	2,465.55	2,567.00
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	13.37
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,031,287.29	673,409.53
			2XX Personal Services - Employee Benefits	4,174.42	2,843.81
			3XX Purchased Professional and Technical Services	500.00	289.00
			4XX Purchased Property Services	411.40	628.00
			5XX Other Purchased Services	6,779.21	7,519.35
			6XX Supplies and Materials	7,960.47	7,092.47
			8XX Other Expenditures	100.00	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	123,492.85
			2XX Personal Services - Employee Benefits	0.00	503.61
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	167,391.16	163,626.66
			2XX Personal Services - Employee Benefits	700.09	674.98
			3XX Purchased Professional and Technical Services	120.00	120.00
			5XX Other Purchased Services	2,606.30	2,500.00
			6XX Supplies and Materials	586.18	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	46,773.64	59,170.82
			2XX Personal Services - Employee Benefits	1,240.48	1,719.39
			4XX Purchased Property Services	18,636.53	17,072.76
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,153,592.95	1,324,491.90
			2XX Personal Services - Employee Benefits	3,867.30	4,989.50
			3XX Purchased Professional and Technical Services	372.50	5,142.50
			5XX Other Purchased Services	5,940.49	3,773.66
			6XX Supplies and Materials	9,040.97	6,919.21
			8XX Other Expenditures	764.72	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	323,401.77	183,688.70
			2XX Personal Services - Employee Benefits	1,284.24	467.27
			3XX Purchased Professional and Technical Services	218.95	0.00
			5XX Other Purchased Services	621.71	150.00
			6XX Supplies and Materials	1,864.29	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
		23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services	262.50	2,294.38	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	101,774.56	139,811.40	
		2XX	Personal Services - Employee Benefits	431.77	566.42	
		5XX	Other Purchased Services	3,336.01	2,194.49	
		6XX	Supplies and Materials	1,106.30	281.76	
		8XX	Other Expenditures	0.00	380.75	
	360 State - Gifted & Talented Reimbursement					
		1XXX Instruction				
		1XX	Personal Services - Salaries	19,764.85	20,598.46	
		2XX	Personal Services - Employee Benefits	80.04	82.93	
		5XX	Other Purchased Services	152.86	0.00	
	365 Indian Education for All					
		1XXX Instruction				
		1XX	Personal Services - Salaries	60,808.01	64,726.43	
		2XX	Personal Services - Employee Benefits	211.42	235.36	
		3XX	Purchased Professional and Technical Services	0.00	652.00	
		5XX	Other Purchased Services	921.97	715.98	
	390 State Career & Technical Education Entitlement - Undistributed					
		1XXX Instruction				
		1XX	Personal Services - Salaries	1,644,441.94	1,686,517.75	
		2XX	Personal Services - Employee Benefits	6,782.59	6,965.93	
		3XX	Purchased Professional and Technical Services	457.00	4,910.19	
		4XX	Purchased Property Services	1,704.27	593.00	
		5XX	Other Purchased Services	4,446.31	1,431.81	
		6XX	Supplies and Materials	61,676.48	64,058.49	
		8XX	Other Expenditures	3,296.24	2,204.00	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	144,399.84	143,195.03	
		2XX	Personal Services - Employee Benefits	679.40	675.20	
		3XX	Purchased Professional and Technical Services	1,581.00	5,847.31	
		4XX	Purchased Property Services	2,954.75	589.62	
		5XX	Other Purchased Services	56,979.52	44,151.48	
		6XX	Supplies and Materials	27,455.27	22,545.47	
		8XX	Other Expenditures	3,216.00	1,068.86	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	725,196.04	712,985.08	
		2XX	Personal Services - Employee Benefits	3,363.22	3,276.93	
		3XX	Purchased Professional and Technical Services	55,986.48	74,005.75	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
			5XX Other Purchased Services	230,609.15	266,237.93	
			6XX Supplies and Materials	110.50	55.00	
			8XX Other Expenditures	50.00	35.00	
	890	Other Community Services				
		33XX	Community Services			
			1XX Personal Services - Salaries	6,199.90	6,338.08	
			2XX Personal Services - Employee Benefits	25.68	26.04	
			5XX Other Purchased Services	420.00	420.00	
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	181,776.62	43,740.07	
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	5,600.00	1,500.00	
910	1XX		Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction			
			6XX Supplies and Materials	126,215.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>23,058,689.12</u>	<u>22,832,613.66</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance				2,333,630.50	(1)	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				22,810,606.75	(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				22,832,613.66	(3)	
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	5,750.00	Less Last Year	13,319.12	(4b)	-7,569.12
						-7,569.12 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				2,304,054.47	(5)	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10	
PRC	Revenue		2023 Value	2024 Value
1111	District Levy - Real Property		1,032,140.05	1,023,286.55
1112	District Levy - Personal Property		27,442.91	21,021.30
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles		408.54	5.86
1114	District Levy - Personal Property/Mobile Homes		8,166.42	8,055.62
1190	Penalties and Interest on Taxes		1,846.02	1,681.31
1510	Interest Earnings		10,980.22	16,725.06
2220	County On-Schedule Transportation Reimbursement		88,460.97	133,658.51
3210	State - On-Schedule Transportation Reimbursement		88,460.98	133,658.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>1,257,906.11</u>	<u>1,338,092.72</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	37,774.92	38,411.56
			2XX Personal Services - Employee Benefits	171.80	177.73
			5XX Other Purchased Services	720.00	1,440.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	5,746.94	41,126.08
			2XX Personal Services - Employee Benefits	25.20	178.04
			5XX Other Purchased Services	60.00	60.00
26XX Operation and Maintenance of Plant Services					
			5XX Other Purchased Services	20,928.82	16,471.89
27XX Student Transportation Services					
			1XX Personal Services - Salaries	259,574.31	194,246.84
			2XX Personal Services - Employee Benefits	2,034.54	1,833.09
			3XX Purchased Professional and Technical Services	1,215.25	0.00
			4XX Purchased Property Services	2,761.70	0.00
			5XX Other Purchased Services	537,176.68	521,568.84
			6XX Supplies and Materials	125,466.88	103,787.01
			7XX Property and Equipment Acquisition	14,024.50	0.00
280 Special Education - Local and State					
27XX Student Transportation Services					
			5XX Other Purchased Services	166,544.41	169,038.28
			6XX Supplies and Materials	16,498.03	13,969.01
999 Undistributed					
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	125,000.00	231,000.00



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,315,723.98	1,333,308.37
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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance		284,244.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,338,092.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,333,308.37	(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	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		289,029.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2023 Value	2024 Value
	1111 District Levy - Real Property		671,909.05	391,852.16
	1112 District Levy - Personal Property		17,883.33	8,387.67
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles		268.72	3.86
	1114 District Levy - Personal Property/Mobile Homes		4,525.99	4,051.40
	1190 Penalties and Interest on Taxes		850.78	838.76
	1510 Interest Earnings		5,769.55	9,409.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			701,207.42	414,543.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object		2023 Value	2024 Value
	280	Special Education - Local and State				
		1XXX Instruction				
			1XX Personal Services - Salaries		570,336.36	397,065.87
			2XX Personal Services - Employee Benefits		2,687.13	1,709.34
			3XX Purchased Professional and Technical Services		20,351.95	10,112.63
			5XX Other Purchased Services		21,040.00	33,767.44
		21XX Support Services - Students				
			1XX Personal Services - Salaries		0.00	41,004.13
			2XX Personal Services - Employee Benefits		0.00	403.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					614,415.44	484,062.96

Schedule Of Changes Worksheet					Fund Code 13	
Beginning Fund Balance					95,347.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					414,543.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					484,062.96	(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)					25,827.52	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		32,367.29	48,688.75
	1900 Other Revenue from Local Sources		25,017.31	23,915.78
	2240 County Retirement Distribution		3,315,201.89	3,762,260.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,372,586.49	3,834,865.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2023 Value	2024 Value
	180 Summer School				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	605.32
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,806,758.81	1,691,765.35
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	120,369.16	150,567.95
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	11,503.46	10,468.01
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	57,722.06	54,205.10
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	31,758.58	34,114.47
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	235,601.01	378,462.72
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	107,073.13	108,247.21
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	176,321.99	178,885.81
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	37,516.56	27,315.56
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	138,205.22	102,661.44
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	10,706.41	24,005.87
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	24,923.83	25,832.78
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,120.06	7,729.97



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

PRC	Program	Function	Object	2023 Value	2024 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	232,321.88	240,734.51
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	46,003.40	31,822.78
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	13,959.94	19,409.14
	325 Montana Digital Academy				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	17,647.62	16,722.08
	329 State - Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,219.13	760.80
	360 State - Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,282.98	3,386.22
	362 State Adult Education Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,343.90	4,333.38
	365 Indian Education for All				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,683.76	8,598.41
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,194.45
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	241,150.92	248,475.49
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	362.54	0.00
	650 Adult Education High School Equivalency Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	23,085.93	23,817.92
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	24,219.24	25,112.77
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	120,586.08	117,918.71



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

PRC	Program	Function	Object	2023 Value	2024 Value
	890	Other Community Services			
		33XX	Community Services		
			2XX Personal Services - Employee Benefits	5,932.80	6,033.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,507,380.40	3,543,188.06

Schedule Of Changes Worksheet Fund Code 14

Beginning Fund Balance	1,258,841.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,834,865.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,543,188.06	(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)	1,550,518.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2024 Value
003	Jobs for Montana Graduates	
	1900 Other Revenue from Local Sources	108.73
	3290 State - Other State Grants	7,997.88
036	HHS Cafeteria	
	1510 Interest Earnings	87.82
053	Helena High School Accounts	
	1510 Interest Earnings	3,409.92
	1700 Student Extracurricular Activity Receipts	52,777.02
	1900 Other Revenue from Local Sources	46.00
	1920 Contributions/Donations from Private Sources	500.00
054	Capital High School Accounts	
	1510 Interest Earnings	3,866.54
	1700 Student Extracurricular Activity Receipts	83,198.42
	1920 Contributions/Donations from Private Sources	1,000.00
	5200 Sale or Compensation for Loss of Assets	851.00
055	PAL High School Accounts	
	1700 Student Extracurricular Activity Receipts	3,137.86
056	MT Digital Academy	
	3250 Montana Digital Academy	96,706.52
063	FSLC Accounts	
	1510 Interest Earnings	962.38
	1920 Contributions/Donations from Private Sources	11,267.75
082	Car Seat Project	
	1510 Interest Earnings	55.45
	1920 Contributions/Donations from Private Sources	3,000.00
094	Buckle Up MT FY24	
	4700 Federal Miscellaneous Grants from other State Agencies	44,809.80
099	Buckle Up MT FY23	
	4700 Federal Miscellaneous Grants from other State Agencies	12,492.13
	6100 Material Prior Period Revenue Adjustments	17,065.93
100	Field Trips	
	1510 Interest Earnings	2,186.01
118	Make Up School	
	1510 Interest Earnings	1,667.90
	1981 Summer School Fees	39,972.00
124	MaC Student Services	
	1510 Interest Earnings	4,863.36
	3355 Medicaid - Miscellaneous	4,503.03
	6100 Material Prior Period Revenue Adjustments	8,092.44



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127 PCard Rebate		
1510 Interest Earnings		1,621.79
1920 Contributions/Donations from Private Sources		9,473.54
151 Share Our Strength No Kid Hungry		
1920 Contributions/Donations from Private Sources		2,664.57
212 Nat'l Board Certification Teacher Stipend		
3245 Professional Stipend State E-Grant		9,000.00
226 Aggregate Reim/Indirects		
1510 Interest Earnings		12,251.47
1920 Contributions/Donations from Private Sources		240.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements		68,727.86
234 Title III, Part A, English Language Aquisition & Enhancement		
4320 Title III, Part A, English Language Acquisition & Language Enhancement		1,181.81
309 High Tier Community Practice Grant		
5700 Resources Transferred from Other School Districts or Cooperatives		3,491.73
313 Title I, ESEA Schoolwide Program		
4940 Title I, ESEA, Schoolwide Program		119,108.00
314 Title I, ESEA Schoolwide Program		
4940 Title I, ESEA, Schoolwide Program		726,838.00
456 Vo Ed All Career & Tech Ed Programs		
1900 Other Revenue from Local Sources		648.00
3900 State - Career & Technical Education		62,921.87
6100 Material Prior Period Revenue Adjustments		1,170.18
461 Pre-Employment Trans Svs(Voc. Rehab)		
4740 Pre-Employment Transition Services (DPHHS)		44,750.00
474 Title I, Part D, Neglected, Delinquent & At-Risk Youth		
4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth		13,649.00
508 Title VII, Indian Education		
4130 Title VI, Part A, Indian Education		48,350.16
541 MT Contrators Assoc Ed Foundation - CHS FY24		
6100 Material Prior Period Revenue Adjustments		1,500.00
543 Unified PE-CHS FY18		
1920 Contributions/Donations from Private Sources		595.00
544 Karen Cox Memorial - CHS		
1920 Contributions/Donations from Private Sources		806.65
545 Public Lands Travel Grant - CHS FY24		
1920 Contributions/Donations from Private Sources		600.00
547 SME STEM at CHS Prime		
1510 Interest Earnings		450.02
1920 Contributions/Donations from Private Sources		5,000.00
549 Rocky Mountain Elk Foundation - C hS		
3290 State - Other State Grants		2,200.00
562 Adult Basic Ed - State		
3620 State - Adult Education Reimbursement		32,047.00



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563 Adult Basic Ed - Federal		
4540 Adult Basic & Literacy Education (ABLE)		62,978.00
573 Title IX, Part A, Education for Homeless Children & Youth		
4380 Title IX, Part A, Education for Homeless Children & Youth		84.00
574 Title IX, Part A, Education for Homeless Children & Youth		
4380 Title IX, Part A, Education for Homeless Children & Youth		54.00
592 Montana Health Foundation Planning Award		
1920 Contributions/Donations from Private Sources		27,345.05
653 HHS Library		
1900 Other Revenue from Local Sources		345.66
654 CHS Library		
1510 Interest Earnings		69.45
1900 Other Revenue from Local Sources		640.70
663 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)		
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)		19,495.00
664 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)		
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)		152,321.00
738 ARP - Homeless Children and Youth		
7380 ARP - Homeless Children and Youth		405.00
739 ARP - FCC Emergency Connectivity Program Fund		
7390 ARP - FCC Emergency Connectivity Program Fund		125,625.73
770 CHS Library Water Damage		
5200 Sale or Compensation for Loss of Assets		7,687.60
771 Maintenance Accounts		
1900 Other Revenue from Local Sources		11,414.01
773 IDEA, Part B, Special Education		
4560 IDEA, Part B, Special Education		197,530.00
777 Maintenance Sale Proceeds		
1510 Interest Earnings		98.63
5200 Sale or Compensation for Loss of Assets		425.21
783 ARP - Homeless Children and Youth		
7380 ARP - Homeless Children and Youth		2,668.00
787 ARP - State School Emergency Relief Fund (ESSER III)		
7850 ARP - State School Emergency Relief Fund		16,799.00
823 Federal Carl Perkins (Career & Technical Education (CTE))		
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant		164,207.00
832 CHS Trolley		
1510 Interest Earnings		146.17
840 Dual Credit		
1510 Interest Earnings		694.22
843 CHS Flathead Valley Community College Dual Credit		
1900 Other Revenue from Local Sources		2,556.75
844 Project Wet - Water Ed Today FY24		
4700 Federal Miscellaneous Grants from other State Agencies		5,000.00



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850 Work Comp MSGIA Closeout FY16		
1510 Interest Earnings		3,224.93
1900 Other Revenue from Local Sources		32,940.85
851 Unemployment Credit On Account		
1510 Interest Earnings		638.00
859 Tax Credit For Educational Improvement		
1925 Innovative Education Payment		4,250.00
860 HEF Great Idea Grants		
1920 Contributions/Donations from Private Sources		109,750.34
861 Helena Education Foundation		
1900 Other Revenue from Local Sources		36,064.11
871 Lead Remediation		
3290 State - Other State Grants		2,427.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,561,797.96

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

PRC Program Function Object	2023 Value	2024 Value
003 Jobs for Montana Graduates		
329 State - Miscellaneous Grants		
1XXX Instruction		
1XX Personal Services - Salaries		390.00
2XX Personal Services - Employee Benefits		1.88
5XX Other Purchased Services		655.13
6XX Supplies and Materials		6,950.87
003 Subtotal		7,997.88
036 HHS Cafeteria		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials		1,319.98
036 Subtotal		1,319.98
053 Helena High School Accounts		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries		1,690.00
2XX Personal Services - Employee Benefits		8.10
3XX Purchased Professional and Technical Services		154.59
4XX Purchased Property Services		622.50
5XX Other Purchased Services		3,165.13
6XX Supplies and Materials		41,956.29
8XX Other Expenditures		431.25
053 Subtotal		48,027.86



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

PRC	Program	Function	Object	2023 Value	2024 Value
054	Capital High School Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		390.00
		2XX	Personal Services - Employee Benefits		1.87
		3XX	Purchased Professional and Technical Services		4,311.96
		5XX	Other Purchased Services		680.03
		6XX	Supplies and Materials		57,492.76
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		4XX	Purchased Property Services		405.00
			054 Subtotal		<u>63,281.62</u>
055	PAL High School Accounts				
	210 Non-Federal Alternative Education				
	1XXX Instruction				
		6XX	Supplies and Materials		2,688.71
			055 Subtotal		<u>2,688.71</u>
056	MT Digital Academy				
	325 Montana Digital Academy				
	1XXX Instruction				
		1XX	Personal Services - Salaries		96,244.54
		2XX	Personal Services - Employee Benefits		461.98
			056 Subtotal		<u>96,706.52</u>
063	FSLC Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		6XX	Supplies and Materials		56.94
	210 Non-Federal Alternative Education				
	1XXX Instruction				
		1XX	Personal Services - Salaries		670.00
		2XX	Personal Services - Employee Benefits		3.22
		5XX	Other Purchased Services		1,078.73
		6XX	Supplies and Materials		7,467.62
		8XX	Other Expenditures		150.00
			063 Subtotal		<u>9,426.51</u>
082	Car Seat Project				
	890 Other Community Services				
	33XX Community Services				
		5XX	Other Purchased Services		315.00
		6XX	Supplies and Materials		227.99
			082 Subtotal		<u>542.99</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2023 Value	2024 Value
094	Buckle Up MT FY24				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			1XX Personal Services - Salaries		36,643.88
			2XX Personal Services - Employee Benefits		6,310.30
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,855.62
			094 Subtotal		44,809.80
099	Buckle Up MT FY23				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,187.66
			2XX Personal Services - Employee Benefits		1,756.35
			5XX Other Purchased Services		40.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		508.12
			099 Subtotal		12,492.13
100	Field Trips				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		20,185.73
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services		5,864.56
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			5XX Other Purchased Services		12,618.45
			100 Subtotal		38,668.74
118	Make Up School				
	180	Summer School			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,483.84
			2XX Personal Services - Employee Benefits		16.72
			118 Subtotal		3,500.56
151	Share Our Strength No Kid Hungry				
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials		2,664.57
			151 Subtotal		2,664.57



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

PRC	Program	Function	Object	2023 Value	2024 Value
212	Nat'l Board Certification Teacher Stipend				
	329 State - Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries		9,000.00
			212 Subtotal		9,000.00
226	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits		43.20
			3XX Purchased Professional and Technical Services		3,185.00
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services		16,589.96
			5XX Other Purchased Services		3,759.68
			6XX Supplies and Materials		52,316.38
			8XX Other Expenditures		26,521.93
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		67.81
			226 Subtotal		102,483.96
234	Title III, Part A, English Language Aquisition & Enhancement				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
		1XXX Instruction			
			6XX Supplies and Materials		1,181.81
			234 Subtotal		1,181.81
309	High Tier Community Practice Grant				
	465 Federal Miscellaneous Grants from OPI				
		1XXX Instruction			
			5XX Other Purchased Services		3,491.73
			309 Subtotal		3,491.73
313	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		29,765.99
			2XX Personal Services - Employee Benefits		4,544.98
			6XX Supplies and Materials		149.99
		21XX Support Services - Students			
			1XX Personal Services - Salaries		9,385.89
			2XX Personal Services - Employee Benefits		1,515.27
			3XX Purchased Professional and Technical Services		5,000.00
			5XX Other Purchased Services		3,014.06
			6XX Supplies and Materials		4,956.55



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

PRC	Program	Function	Object	2023 Value	2024 Value
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries		47,739.51
		2XX	Personal Services - Employee Benefits		7,601.65
		5XX	Other Purchased Services		480.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		4,954.11
			313 Subtotal		<u>119,108.00</u>
314	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		335,061.22
		2XX	Personal Services - Employee Benefits		49,770.60
		5XX	Other Purchased Services		428.74
		6XX	Supplies and Materials		135.73
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		89,663.55
		2XX	Personal Services - Employee Benefits		13,956.53
		3XX	Purchased Professional and Technical Services		29,326.88
		5XX	Other Purchased Services		7,669.77
		6XX	Supplies and Materials		2,234.67
		8XX	Other Expenditures		474.00
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries		143,931.76
		2XX	Personal Services - Employee Benefits		22,645.54
		5XX	Other Purchased Services		1,440.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		30,099.01
			314 Subtotal		<u>726,838.00</u>
456	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
		1XX	Personal Services - Salaries		920.00
		2XX	Personal Services - Employee Benefits		4.41
		3XX	Purchased Professional and Technical Services		2,109.00
		4XX	Purchased Property Services		614.69
		5XX	Other Purchased Services		8,755.32
		6XX	Supplies and Materials		50,902.63
		8XX	Other Expenditures		1,434.00
			456 Subtotal		<u>64,740.05</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2023 Value	2024 Value
461	Pre-Employment Trans Svs(Voc. Rehab)				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,811.58
			2XX Personal Services - Employee Benefits		992.08
			3XX Purchased Professional and Technical Services		1,245.00
			5XX Other Purchased Services		582.43
			6XX Supplies and Materials		8,015.75
			461 Subtotal		17,646.84
474	Title I, Part D, Neglected, Delinquent & At-Risk Youth				
	427	Title I, Part D, Neglected, Delinquent & At-Risk Youth			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		12,478.00
			6XX Supplies and Materials		607.13
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		563.87
			474 Subtotal		13,649.00
508	Title VII, Indian Education				
	413	Title VI, Part A, Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		40,806.93
			2XX Personal Services - Employee Benefits		5,541.23
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		2,002.00
			508 Subtotal		48,350.16
541	MT Contrators Assoc Ed Foundation - CHS FY24				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,500.00
			541 Subtotal		1,500.00
543	Unified PE-CHS FY18				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		473.41
			6XX Supplies and Materials		254.82
			543 Subtotal		728.23
544	Karen Cox Memorial - CHS				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		781.91
			544 Subtotal		781.91



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2023 Value	2024 Value
545	Public Lands Travel Grant - CHS FY24				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		519.89
			545 Subtotal		<u>519.89</u>
547	SME STEM at CHS Prime				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits		0.63
			6XX Supplies and Materials		2,888.13
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries		130.00
			5XX Other Purchased Services		1,035.07
			547 Subtotal		<u>4,053.83</u>
562	Adult Basic Ed - State				
	362 State Adult Education Reimbursement				
	1XXX Instruction				
			1XX Personal Services - Salaries		30,598.76
			2XX Personal Services - Employee Benefits		121.24
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		1,327.00
			562 Subtotal		<u>32,047.00</u>
563	Adult Basic Ed - Federal				
	454 Adult Basic & Literacy Education (ABLE)				
	1XXX Instruction				
			1XX Personal Services - Salaries		52,488.36
			2XX Personal Services - Employee Benefits		7,882.68
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		2,606.96
			563 Subtotal		<u>62,978.00</u>
573	Title IX, Part A, Education for Homeless Children & Youth				
	438 Title IX, Part A, Education for Homeless Children & Youth				
	1XXX Instruction				
			6XX Supplies and Materials		80.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		4.00
			573 Subtotal		<u>84.00</u>



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

PRC	Program	Function	Object	2023 Value	2024 Value
574	Title IX, Part A, Education for Homeless Children & Youth				
	438	Title IX, Part A, Education for Homeless Children & Youth			
		221X	Improvement of Instruction Services		
			8XX Other Expenditures		54.00
			574 Subtotal		<u>54.00</u>
592	Montana Health Foundation Planning Award				
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		40,503.44
			2XX Personal Services - Employee Benefits		179.52
			5XX Other Purchased Services		2,061.98
			8XX Other Expenditures		165.90
			592 Subtotal		<u>42,910.84</u>
653	HHS Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			5XX Other Purchased Services		265.81
			653 Subtotal		<u>265.81</u>
654	CHS Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		992.45
			654 Subtotal		<u>992.45</u>
663	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)				
	423	Title II, Part E, Comprehensive Literacy Development (Striving Readers)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,933.70
			2XX Personal Services - Employee Benefits		1,698.60
			3XX Purchased Professional and Technical Services		3,750.00
			6XX Supplies and Materials		2,271.95
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		840.75
			663 Subtotal		<u>19,495.00</u>
664	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)				
	423	Title II, Part E, Comprehensive Literacy Development (Striving Readers)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		108,822.65
			2XX Personal Services - Employee Benefits		16,375.98
			3XX Purchased Professional and Technical Services		20,000.00
			6XX Supplies and Materials		814.39



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2023 Value	2024 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		6,307.98
			664 Subtotal		152,321.00
738	ARP - Homeless Children and Youth				
	738 ARP - Homeless Children and Youth				
		221X	Improvement of Instruction Services		
			6XX Supplies and Materials		369.50
			8XX Other Expenditures		20.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		15.50
			738 Subtotal		405.00
739	ARP - FCC Emergency Connectivity Program Fund				
	739 ARP- FCC Emergency Connectivity Program Fund				
		1XXX	Instruction		
			5XX Other Purchased Services		94.73
			6XX Supplies and Materials		125,531.00
			739 Subtotal		125,625.73
770	CHS Library Water Damage				
	1XX Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services		
			1XX Personal Services - Salaries		1,359.92
			2XX Personal Services - Employee Benefits		6.52
			6XX Supplies and Materials		6,035.16
			770 Subtotal		7,401.60
773	IDEA, Part B, Special Education				
	456 IDEA, Part B, Special Education				
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		164,166.23
			2XX Personal Services - Employee Benefits		25,183.71
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		8,180.06
			773 Subtotal		197,530.00
783	ARP - Homeless Children and Youth				
	738 ARP - Homeless Children and Youth				
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		34.65
			6XX Supplies and Materials		2,520.16
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		113.19
			783 Subtotal		2,668.00



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

PRC	Program	Function	Object	2023 Value	2024 Value
787	ARP - State School Emergency Relief Fund (ESSER III)				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
	1XXX Instruction				
			1XX Personal Services - Salaries		13,653.15
			2XX Personal Services - Employee Benefits		2,435.51
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		710.34
			787 Subtotal		16,799.00
823	Federal Carl Perkins (Career & Technical Education (CTE))				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
	1XXX Instruction				
			1XX Personal Services - Salaries		420.32
			2XX Personal Services - Employee Benefits		60.85
			5XX Other Purchased Services		3,970.22
			6XX Supplies and Materials		101,105.12
			7XX Property and Equipment Acquisition		48,920.85
			8XX Other Expenditures		4,940.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		4,789.64
			823 Subtotal		164,207.00
843	CHS Flathead Valley Community College Dual Credit				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		780.00
			6XX Supplies and Materials		3,989.50
			843 Subtotal		4,769.50
844	Project Wet - Water Ed Today FY24				
	470 Federal Miscellaneous Grants from other State Agencies				
	1XXX Instruction				
			1XX Personal Services - Salaries		195.00
			2XX Personal Services - Employee Benefits		21.90
			5XX Other Purchased Services		305.18
			6XX Supplies and Materials		1,035.28
			844 Subtotal		1,557.36
860	HEF Great Idea Grants				
	890 Other Community Services				
	33XX Community Services				
			3XX Purchased Professional and Technical Services		4,755.52
			5XX Other Purchased Services		7,571.18
			6XX Supplies and Materials		35,768.73



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2023 Value	2024 Value
			7XX Property and Equipment Acquisition		61,654.91
			860 Subtotal		<u>109,750.34</u>
861	Helena Education Foundation				
	890 Other Community Services				
		33XX Community Services			
			1XX Personal Services - Salaries		35,916.27
			2XX Personal Services - Employee Benefits		147.84
			861 Subtotal		<u>36,064.11</u>
871	Lead Remediation				
	329 State - Miscellaneous Grants				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		2,427.01
			871 Subtotal		<u>2,427.01</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>2,426,554.03</u>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					893,358.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,561,797.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,426,554.03 (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	55,418.46	Less Last Year	0.00 (4b)	55,418.46
					55,418.46 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,084,021.35 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
003 Jobs for Montana Graduates	8,106.61	7,997.88	108.73
036 HHS Cafeteria	87.82	1,319.98	-1,232.16
053 Helena High School Accounts	56,732.94	48,027.86	8,705.08
054 Capital High School Accounts	88,915.96	63,281.62	25,634.34
055 PAL High School Accounts	3,137.86	2,688.71	449.15
056 MT Digital Academy	96,706.52	96,706.52	0.00
063 FSLC Accounts	12,230.13	9,426.51	2,803.62
082 Car Seat Project	3,055.45	542.99	2,512.46
094 Buckle Up MT FY24	44,809.80	44,809.80	0.00
099 Buckle Up MT FY23	29,558.06	12,492.13	17,065.93
100 Field Trips	2,186.01	38,668.74	-36,482.73



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
118 Make Up School	41,639.90	3,500.56	38,139.34
124 MaC Student Services	17,458.83	0.00	17,458.83
127 PCard Rebate	11,095.33	0.00	11,095.33
151 Share Our Strength No Kid Hungry	2,664.57	2,664.57	0.00
212 Nat'l Board Certification Teacher Stipend	9,000.00	9,000.00	0.00
226 Aggregate Reim/Indirects	81,219.33	102,483.96	-21,264.63
234 Title III, Part A, English Language Aquisition & Enhancement	1,181.81	1,181.81	0.00
309 High Tier Community Practice Grant	3,491.73	3,491.73	0.00
313 Title I, ESEA Schoolwide Program	119,108.00	119,108.00	0.00
314 Title I, ESEA Schoolwide Program	726,838.00	726,838.00	0.00
456 Vo Ed All Career & Tech Ed Programs	64,740.05	64,740.05	0.00
461 Pre-Employment Trans Svs(Voc. Rehab)	44,750.00	17,646.84	27,103.16
474 Title I, Part D, Neglected, Delinquent & At-Risk Youth	13,649.00	13,649.00	0.00
508 Title VII, Indian Education	48,350.16	48,350.16	0.00
541 MT Contrators Assoc Ed Foundation - CHS FY24	1,500.00	1,500.00	0.00
543 Unified PE-CHS FY18	595.00	728.23	-133.23
544 Karen Cox Memorial - CHS	806.65	781.91	24.74
545 Public Lands Travel Grant - CHS FY24	600.00	519.89	80.11
547 SME STEM at CHS Prime	5,450.02	4,053.83	1,396.19
549 Rocky Mountain Elk Foundation - C hS	2,200.00	0.00	2,200.00
562 Adult Basic Ed - State	32,047.00	32,047.00	0.00
563 Adult Basic Ed - Federal	62,978.00	62,978.00	0.00
573 Title IX, Part A, Education for Homeless Children & Youth	84.00	84.00	0.00
574 Title IX, Part A, Education for Homeless Children & Youth	54.00	54.00	0.00
592 Montana Health Foundation Planning Award	27,345.05	42,910.84	-15,565.79
653 HHS Library	345.66	265.81	79.85
654 CHS Library	710.15	992.45	-282.30
663 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	19,495.00	19,495.00	0.00
664 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	152,321.00	152,321.00	0.00
738 ARP - Homeless Children and Youth	405.00	405.00	0.00
739 ARP - FCC Emergency Connectivity Program Fund	125,625.73	125,625.73	0.00
770 CHS Library Water Damage	7,687.60	7,401.60	286.00
771 Maintenance Accounts	11,414.01	0.00	11,414.01
773 IDEA, Part B, Special Education	197,530.00	197,530.00	0.00
777 Maintenance Sale Proceeds	523.84	0.00	523.84
783 ARP - Homeless Children and Youth	2,668.00	2,668.00	0.00
787 ARP - State School Emergency Relief Fund (ESSER III)	16,799.00	16,799.00	0.00
823 Federal Carl Perkins (Career & Technical Education (CTE))	164,207.00	164,207.00	0.00
832 CHS Trolley	146.17	0.00	146.17
840 Dual Credit	694.22	0.00	694.22
843 CHS Flathead Valley Community College Dual Credit	2,556.75	4,769.50	-2,212.75
844 Project Wet - Water Ed Today FY24	5,000.00	1,557.36	3,442.64



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
850 Work Comp MSGIA Closeout FY16	36,165.78	0.00	36,165.78
851 Unemployment Credit On Account	638.00	0.00	638.00
859 Tax Credit For Educational Improvement	4,250.00	0.00	4,250.00
860 HEF Great Idea Grants	109,750.34	109,750.34	0.00
861 Helena Education Foundation	36,064.11	36,064.11	0.00
871 Lead Remediation	2,427.01	2,427.01	0.00
Total	2,561,797.96	2,426,554.03	135,243.93



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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	2023 Value	2024 Value
1111	District Levy - Real Property	226,736.43	211,617.76
1112	District Levy - Personal Property	6,028.81	4,360.33
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	89.40	1.28
1114	District Levy - Personal Property/Mobile Homes	1,897.74	1,756.23
1190	Penalties and Interest on Taxes	450.74	382.57
1340	Fees for Adult Education	161.97	139.90
1510	Interest Earnings	5,012.30	4,787.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		240,377.39	223,045.90

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

PRC	Program	Function	Object	2023 Value	2024 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
		1XX	Personal Services - Salaries	2,644.84	0.00
		2XX	Personal Services - Employee Benefits	10.68	0.00
		3XX	Purchased Professional and Technical Services	7,008.35	6,677.85
		5XX	Other Purchased Services	5.60	10.49
		6XX	Supplies and Materials	3,272.62	0.00
650 Adult Education High School Equivalency Programs					
1XXX Instruction					
		1XX	Personal Services - Salaries	158,209.49	161,636.79
		2XX	Personal Services - Employee Benefits	658.35	665.01
		5XX	Other Purchased Services	15,023.66	17,155.30
999 Undistributed					
62XX Resources Transferred to Other School Districts or Cooperatives					
		920	Resources Transferred to Other School Districts or Cooperatives	90,000.00	56,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				276,833.59	242,145.44



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance						111,078.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						223,045.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						242,145.44 (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)						91,978.65 (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		2023 Value	2024 Value
	1311 Driver's Education Fees		125,320.00	152,675.00
	1510 Interest Earnings		0.37	24.44
	3260 State - Driver's Education Reimbursement		41,700.00	42,900.00
	6100 Material Prior Period Revenue Adjustments		33,043.53	13,292.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			200,063.90	208,891.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object		2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries		162,128.37	168,257.50
			2XX Personal Services - Employee Benefits		744.92	771.98
			4XX Purchased Property Services		24,519.88	21,349.87
			5XX Other Purchased Services		5,967.50	7,743.93
			6XX Supplies and Materials		9,469.17	6,487.78
			8XX Other Expenditures		469.81	44.81
	26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services		2,951.93	2,629.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					206,251.58	207,284.97

Schedule Of Changes Worksheet					Fund Code 18	
Beginning Fund Balance					-1,514.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					208,891.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					207,284.97	(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
Ending Fund Balance (1 + 2 - 3 + 4)					92.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	445.88	531.97
	1910 Rentals	23,141.00	28,240.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,586.88	28,771.97

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	650.00	337.35
		24XX Support Services - School Administration			
			3XX Purchased Professional and Technical Services	180.00	180.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	9,400.00	6,455.00
			2XX Personal Services - Employee Benefits	45.12	30.98
			3XX Purchased Professional and Technical Services	0.00	4,052.24
			5XX Other Purchased Services	2,224.75	2,437.56
			6XX Supplies and Materials	3,859.28	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	6,716.80	5,246.78
			2XX Personal Services - Employee Benefits	149.24	149.59
			6XX Supplies and Materials	0.00	12.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				23,225.19	18,902.17

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	18,338.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,771.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,902.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,207.87	(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	2023 Value	2024 Value
1111	District Levy - Real Property	543,171.90	542,223.31
1112	District Levy - Personal Property	14,447.06	11,138.85
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	215.70	3.10
1114	District Levy - Personal Property/Mobile Homes	4,100.86	4,237.38
1190	Penalties and Interest on Taxes	885.70	892.01
1510	Interest Earnings	16,842.31	16,751.40
1900	Other Revenue from Local Sources	38,172.90	39,124.50
1945	Fees - Users/Resale of Supplies	12,322.95	15,261.55
3281	State - Technology Aid	17,332.06	16,832.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		647,491.44	646,464.10

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	74,076.16	18,698.65
			5XX Other Purchased Services	1,990.80	731.06
			6XX Supplies and Materials	85,550.92	10,691.77
			8XX Other Expenditures	240.00	137.50
24XX Support Services - School Administration					
			6XX Supplies and Materials	28.86	0.00
258X Admin. Tech. - Technology Coordinator					
			1XX Personal Services - Salaries	508,960.39	520,297.60
			2XX Personal Services - Employee Benefits	2,174.33	2,184.46
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	1,307.58	110,490.12
			4XX Purchased Property Services	52.32	42.00
			5XX Other Purchased Services	117,195.75	122,875.92
			6XX Supplies and Materials	203.58	3,068.81
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	12,567.55	7,899.35
			5XX Other Purchased Services	4,955.16	3,309.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				809,303.40	800,426.55



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					506,189.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					646,464.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					800,426.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					352,226.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	4,535.98	7,942.69
	3770 State - Advanced Opportunity Aid	142,136.83	215,423.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>146,672.81</u>	<u>223,366.40</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	6,998.24
			2XX Personal Services - Employee Benefits	0.00	33.60
			3XX Purchased Professional and Technical Services	35,132.20	139,614.10
			5XX Other Purchased Services	947.71	1,418.87
			6XX Supplies and Materials	21,087.27	30,095.28
			7XX Property and Equipment Acquisition	40,955.04	10,624.79
			8XX Other Expenditures	4,085.00	4,731.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>102,207.22</u>	<u>193,516.85</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	87,521.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	223,366.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	193,516.85	(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	9,045.75	
Less Last Year	1,688.72	(4b)
	7,357.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	124,728.23	(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	2023 Value	2024 Value
1111	District Levy - Real Property	168,701.54	169,652.29
1112	District Levy - Personal Property	4,492.74	3,483.24
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	67.05	0.96
1114	District Levy - Personal Property/Mobile Homes	1,264.34	1,351.17
1190	Penalties and Interest on Taxes	267.82	303.92
1510	Interest Earnings	961.53	1,585.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>175,755.02</u>	<u>176,376.74</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			830	Special Assessments		
				<u>176,657.05</u>	<u>179,176.26</u>	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>176,657.05</u>	<u>179,176.26</u>	

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	25,390.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	176,376.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	179,176.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,591.40	(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	2023 Value	2024 Value
	1510 Interest Earnings	1,885.83	2,868.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,885.83</u>	<u>2,868.17</u>

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

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

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					60,727.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,868.17	(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)					63,596.01	(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	2023 Value	2024 Value
1111	District Levy - Real Property	890,939.10	1,591,597.77
1112	District Levy - Personal Property	23,701.12	31,873.86
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	353.96	5.09
1114	District Levy - Personal Property/Mobile Homes	6,685.83	9,550.31
1190	Penalties and Interest on Taxes	1,432.23	1,917.75
1510	Interest Earnings	63,249.84	112,436.86
1900	Other Revenue from Local Sources	16,555.26	4,500.00
3283	State - School Major Maintenance Aid (SMMA)	152,491.33	153,801.73
5200	Sale or Compensation for Loss of Assets	2,819.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,158,227.67	1,905,683.37

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	206,843.14
			2XX Personal Services - Employee Benefits	0.00	839.03
23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	0.00	83,000.00
26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services	25,612.49	13,782.00
			4XX Purchased Property Services	159,771.47	226,500.21
			6XX Supplies and Materials	3,593.56	47,808.08
			7XX Property and Equipment Acquisition	72,088.75	46,892.75
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	625,109.25	625,041.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				886,175.52	1,250,706.23



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						2,191,082.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,905,683.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,250,706.23 (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	552,047.83	Less Last Year	545,878.63	(4b)		6,169.20
						6,169.20 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,852,228.99 (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	2023 Value	2024 Value
1510	Interest Earnings	29,382.35	47,325.41
1700	Student Extracurricular Activity Receipts	1,088,808.40	1,219,210.11
1900	Other Revenue from Local Sources	37,869.48	41,391.45
9710	Residual Equity Transfers In	1,062.88	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,157,123.11</u>	<u>1,307,926.97</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
7XX	Extracurricular Athletics and Activities				
	3XXX	Operation of Non-Educational Services			
		XXX	Student Extracurricular	1,138,369.11	1,222,622.85
999	Undistributed				
	9999	Undistributed			
		971	Residual Equity Transfers Out	1,455.37	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,139,824.48</u>	<u>1,222,622.85</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	660,019.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,307,926.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,222,622.85	(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	4,435.53	
Less Last Year	0.00	(4b)
	4,435.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	749,758.91	(5)



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Detail Expenditure

Fund	Account	Description	2023 Value	2024 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	883,319.07	630,144.53
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,068,894.95	1,224,472.56
XX	39X 1XXX 112	Certified Teacher Staff Salaries	1,644,376.94	1,682,127.75
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	14,104,264.33	13,885,512.52
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	44,441.81	33,389.08
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,722.99	1,071.08
XX	XXX 26XX 41X	Energy Utility Services	647,124.94	653,526.46
XX	XXX 4XXX 715	Land Improvements	274,739.00	21,697.75
XX	XXX 4XXX 725	Major Construction Services	350,370.25	603,343.27
XX	XXX XXXX 355	Technology Contracted Services	241,986.43	288,263.03
XX	XXX XXXX 455	Technology Repairs and Rental	12,663.73	7,535.20
XX	XXX XXXX 535	Technology Communication Services	113,777.38	108,968.72
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	18,520.00	29,787.44
XX	XXX XXXX 563	Educational Fees to Detention Facilities	2,520.00	3,980.00
XX	XXX XXXX 682	Technology Supplies	13,445.52	10,024.66
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	16,824.14	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	395,086.02
b. Related Services Block Grant Entitlement	131,686.80
c. Total Entitlements Subject to Reversion	526,772.82

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	700,607.85
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,156,539.77
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2026 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,324,491.90	397,065.87	0.00	0.00	0.00
280	1XXX	2XX	4,989.50	1,709.34	0.00	0.00	0.00
280	1XXX	3XX	5,142.50	10,112.63	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,773.66	33,767.44	0.00	0.00	0.00
280	1XXX	6XX	6,919.21	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	183,688.70	41,004.13	0.00	0.00	0.00
280	21XX	2XX	467.27	403.55	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	150.00	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	139,811.40	0.00	0.00	0.00	0.00
280	24XX	2XX	566.42	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	2,194.49	0.00	0.00	0.00	0.00
280	24XX	6XX	281.76	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			1,672,476.81	484,062.96	0.00	0.00	0.00

2,156,539.77

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

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY24 in TEAMS.



Trustees' Financial Summary

FY2023-24

Submit ID:

25 Lewis & Clark County

0488 Helena H S

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	3,825,831.80	0.00	297,086.75	0.00	4,122,918.55
Buildings	30,636,917.79	-70,207.39	413,575.27	0.00	30,980,285.67
*** Machinery and Equipment	3,368,895.17	475,378.00	104,089.77	0.00	3,948,362.94
Construction in Progress	227,890.98	0.00	82,210.87	227,890.98	82,210.87
Totals at Historical Cost	38,059,535.74	405,170.61	896,962.66	227,890.98	39,133,778.03
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	38,059,535.74	405,170.61	896,962.66	227,890.98	39,133,778.03

* 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 FY2024	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	448,132.34	0.00	0.00
General Administration (23XX)	3,720.46	0.00	0.00
School Administration (24XX)	1,736.88	0.00	0.00
Financial Administration (25XX)	7,296.15	0.00	0.00
Operations and Maintenance (26XX)	102,565.47	0.00	0.00
Transportation (27XX)	12,998.09	0.00	0.00
Extracurricular (34XX, 35XX)	61,482.16	0.00	0.00
Total Depreciation for FY2024	637,931.55	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2023-24

Submit ID:

25 Lewis & Clark County

0488 Helena H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2023	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2024) [a+b-c-d]	(f) Current Portion Due FY2025	(g) Long-Term Portion Due FY2026
Governmental Activities *							
Compensated Absences	2,208,361.36	0.00	0.00	78,627.95	2,129,733.41	655,497.81	1,474,235.60
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,208,361.36	0.00	0.00	78,627.95	2,129,733.41	655,497.81	1,474,235.60

* 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

FY2023-24

Submit ID:

25 Lewis & Clark County

0488 Helena H S

Net Pension Liability FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	3,538,217.55	0.00	165,004.00	3,373,213.55
Net Pension - TRS	23,271,342.50	0.00	618,409.00	22,652,933.50

**HELENA SCHOOL DISTRICT
Board of Trustees Meeting**

Meeting Date: 08/13/2024

Item V.C.4

Superintendent's Report

General Public Comment

Item For Information

Consent Action Items

Items For Action

Item Title: Item for Action

4. Final Budget Adoption-Elementary Fiscal Year 2024-25

Board Action	1st Motion	Second	Aye	Nay	Other
Hathhorn					
McKee					
Robison					
Satre					
Hindoien					
Cleatus					
Walsh					
Armstrong					

**HELENA SCHOOL DISTRICT
Board of Trustees Meeting**

Meeting Date: 08/13/2024

Item V.C.5

Superintendent's Report

General Public Comment

Item For Information

Consent Action Items

Items For Action

Item Title: **Item for Action**
5. Final Budget Adoption-High School Fiscal Year 2024-25

Board Action	1st Motion	Second	Aye	Nay	Other
Hathhorn					
McKee					
Robison					
Satre					
Hindoien					
Cleatus					
Walsh					
Armstrong					



HELENA SCHOOL DISTRICT #1
2024-2025 BUDGET

Organization

Board of Trustees

Elementary and High School Trustees

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Siobhan Hathhorn	Chairperson	2025
Jennifer McKee	Vice Chair	2026
Janet Armstrong	Trustee	2027
Linda Cleatus	Trustee	2026
Jeffery Hindoien	Trustee	2025
Rachel Robison	Trustee	2027
Kay Satre	Trustee	2025

High School Trustees

Jennifer Walsh	Trustee - High School	2026
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List of Principal Officials

Rex Weltz	Superintendent
T. Janelle Mickelson	Business Services Administrator
Katrina Chaney	County Superintendent
Kevin Downs	County Attorney

Helena Public Schools Budget Overview

Fund	Helena Elementary District No. 1				Helena High School District No. 1			
	FY 2023-24 Budget	FY 2024-25 Budget	Change \$	Change %	FY 2023-24 Budget	FY 2024-25 Budget	Change \$	Change %
General	41,114,241.17	41,908,287.58	794,046.41	1.93%	22,877,892.26	23,299,632.33	421,740.07	1.84%
Transportation	6,477,796.26	6,776,394.11	298,597.85	4.61%	1,408,586.10	1,569,442.35	160,856.25	11.42%
Tuition	2,065,454.42	2,456,959.68	391,505.26	18.95%	494,470.32	372,304.86	(122,165.46)	-24.71%
Retirement	7,188,648.42	6,898,805.99	(289,842.43)	-4.03%	\$4,184,251.66	\$4,043,194.12	(141,057.54)	-3.37%
Adult Education	243,542.46	243,525.40	(17.06)	-0.01%	243,043.73	243,336.24	292.51	0.12%
Technology	644,721.72	751,420.10	106,698.38	16.55%	1,082,521.33	928,846.94	(153,674.39)	-14.20%
Flexibility	6,810.64	6,968.75	158.11	2.32%	301,256.64	326,478.01	25,221.37	8.37%
Debt Service	4,971,375.00	4,972,000.00	625.00	0.01%	200,000.00	200,000.00	-	0.00%
Building Reserve	4,809,507.30	6,393,771.51	1,584,264.21	32.94%	3,451,374.02	4,098,871.16	647,497.14	18.76%
Total	67,522,097.39	70,408,133.12	2,886,035.73	4.27%	34,243,396.06	35,082,106.01	838,709.95	2.45%

Fund	Combined		Change \$	Change %
	FY 2023-24 Budget	FY 2024-25 Budget		
General	63,992,133.43	65,207,919.91	1,215,786.48	1.90%
Transportation	7,886,382.36	8,345,836.46	459,454.10	5.83%
Tuition	2,559,924.74	2,829,264.54	269,339.80	10.52%
Retirement	11,372,900.08	10,942,000.11	(430,899.97)	-3.79%
Adult Education	486,586.19	486,861.64	275.45	0.06%
Technology	1,727,243.05	1,680,267.04	(46,976.01)	-2.72%
Flexibility	308,067.28	333,446.76	25,379.48	8.24%
Debt Service	5,171,375.00	5,172,000.00	625.00	0.01%
Building Reserve	8,260,881.32	10,492,642.67	2,231,761.35	27.02%
Total	101,765,493.45	105,490,239.13	3,724,745.68	3.66%

HIGHLIGHTS

District-Wide:

- Salary Increases/Decreases:
 - 1.5% increase for Teachers
 - Negotiations for other employee groups were not settled at the time of this report. The following increases were assumed:
 - * 1.5% increase for Secretaries, Para Educators, Custodians and Independents.
 - * 1.5% increase and \$50/mo. cell phone stipend for Carpenters and Craft Positions.
 - * 1.5% increase and \$50/mo. cell phone stipend for Administrators and key employees.
 - Mid-year lane changes for educators were budgeted at \$468,695 in the elementary and \$116,300 in the high school.
 - Long-term substitutes for employees on leave of absence with pay was budgeted at \$306,150 in the elementary and \$164,850 in the high school.
 - Leave cash-outs were budgeted at \$162,590 in the elementary and \$58,447 in the high school.
 - Supplemental wage payments were budgeted at \$40,000 in the elementary and \$25,000 in the high school.
 - Termination pay was budgeted at \$500,000 in both the elementary and the high school.

- No increase in Health Benefits.

<u>Salaries & Health Benefits (all funds)</u>	<u>2024 Actual</u>	<u>2025 Budgeted</u>	<u>Increase/Decrease</u>
Administrative Salaries	\$4,586,877	\$4,407,226	(\$179,650)
Educator Salaries	\$38,805,704	\$39,091,891	\$286,188
Professional Salaries	\$6,797,861	\$7,140,284	\$342,423
Technical Salaries	\$4,418,662	\$4,454,353	\$35,691
Clerical Salaries	\$2,737,832	\$2,679,717	(\$58,115)
Service Worker Salaries	\$3,202,323	\$3,596,866	\$394,543
Para Professional Salaries	\$5,536,869	\$5,819,743	\$282,874

- The decrease in administrative salaries reflects the retiree replacements (a high school principal, an assistant high school principal, and a central office administrator) at lower salaries and the reduction one elementary principal from full-time FTE to half-time FTE.
- Although educator FTE was reduced by approximately 20, the percentage increase on the base and steps & lane changes resulted in a net increase in educator salaries.
- The decrease in clerical salaries reflects replacements for veteran secretaries.
- The increases in salaries for the other employee groups reflect the assumed increases listed above.

- Other budgeted increases:
 - Utilities:
 - * 9.5% increase in natural gas. Although there was no increase in the rate, the District cannot expect another mild winter. Thus, the increase.
 - * 10% increase in electricity.
 - * 8% increase for garbage, water, and sewer in the elementary and 7% increase in the high school.
 - Property and liability insurance – 16% increase, primarily due to reassessment of property values and increased construction costs.

- Taxable values increased slightly (approximately .26% in the elementary and approximately .38% in the high school).

General Fund:

Elementary budgeted Average Number Belonging (ANB) decreased by 58 in the elementary and by 50 in the high school. The decline in enrollment, which is a state-wide and nation-wide trend is of great concern. The 3-year average was used to calculate budget limits in both the elementary and the high school. An inflationary increase of 3.0% was provided for the basic and per-ANB entitlements, quality educator payment, Indian Education for All payment, American Indian achievement gap payment, and data for achievement payment. The special education instructional block grant rate increased from \$154.21 to \$158.83, and the special education related services block grant increased from \$51.40 to \$52.94. The threshold to determine disproportionate costs was also raised. The guaranteed tax base (GTB) percentage used to calculate the ratio increased from 254% to 262%. The three charter schools generated basic entitlements as follows:

- Helena Montessori Charter School - \$58,963
- Helena Mount Ascension Learning Academy - \$471,715
- Helena Project for Alternative Learning Academy - \$352,787

State funding comparisons for Helena Public Schools are as follows:

	FY24		FY25		Increase/Decrease	
	Elementary	High School	Elementary	High School	Elementary	High School
Direct State Aid	\$15,649,250	\$8,971,372	\$16,060,652	\$9,388,784	\$411,403	\$417,412
Quality Educator	\$1,505,669	\$702,652	\$1,437,006	\$688,688	(\$68,662)	(\$13,964)
At risk	\$151,907	\$51,179	\$144,614	\$48,722	(\$7,293)	(\$2,457)
Indian Education for All	\$129,999	\$61,664	\$132,485	\$62,289	\$2,486	\$625
American Indian achievement gap	\$83,660	\$31,020	\$79,618	\$34,122	(\$4,042)	\$3,102
Data for achievement	\$124,453	\$59,033	\$126,837	\$59,634	\$2,384	\$601
SPED Allowable Costs	\$2,054,523	\$526,773	\$2,149,440	\$617,731	\$94,916	\$90,958
Guaranteed Tax Base Aid	\$8,132,063	\$4,808,991	\$9,687,106	\$5,264,288	\$1,555,043	\$455,297
Total	\$27,831,523	\$15,212,683	\$29,817,758	\$16,164,257	\$1,986,235	\$951,574

Approximately \$5,300,523 of expenditures were transferred out of the elementary general fund to other funding sources as follows:

- Counselor salaries: \$610,538 transferred to the building reserve safety and security sub fund.
- SPED para's, Interpreters: \$2,195,719 transferred to tuition fund.
- Curriculum: \$364,129 transferred to the interlocal fund.
- Property and liability insurance: \$756,975 transferred to the interlocal fund.
- CSCT match: \$209,953 transferred to the interlocal fund.
- Technology expenditures: \$588,811 transferred to the interlocal fund.
- Approximately \$301,500 in salaries (counselors, administrators, and secretaries) were transferred to CSCT match reimbursements.
- Operation & maintenance expenditures of \$272,898 were transferred to the St. Peter's Lease Account.

In addition to the above expenditure transfers, the superintendent's contingency was eliminated, and department and school building budgets were reduced by 10%.

Approximately \$764,052 of expenditures were transferred out of the high school general fund to other funding sources as follows:

- Counselor salaries: \$298,600 transferred to the building reserve safety and security sub fund.
- SPED para's, Interpreters: \$338,428 transferred to the tuition fund.
- Curriculum expenditures: \$74,160 transferred to the interlocal fund.
- Property & liability insurance: \$52,864 transferred to the interlocal fund.

In addition to the above expenditure transfers, the superintendent's contingency was eliminated and department and building budgets were reduced by 10%.

Operating reserves are at 8.64% in the elementary and 9.86% in the high school.

Transportation:

There has been a dramatic increase in transportation costs for homeless, McKinney-Vento and foster students. Additionally, costs for transporting students in special programs like Trailhead, PBS, FLS and day treatment have also increased. Costs for technology to include RFID cards, driver tablet replacements, camera replacements and the cost of purchasing Type E passenger vans which overtime would reduce costs for transporting students for activities (e.g. speech meets, etc.), as well as the 4.25% increase in the transportation contract are included in the proposed 2024-2025 budget.

Tuition:

The tuition fund budgets reflect the actual costs associated with providing one-on-one services to special needs students in fiscal year 2025. The elementary district experienced a slight increase in actual costs, while the high school district experienced a fairly significant decline (\$118,178). The decline in the high school was primarily due to a due to delivery model changes in those services and changes in student needs. Other expenditures included in the tuition fund budgets include charges from county and/or regional detention facilities for resident students detained in the facilities (\$13,000); the District's match for students receiving instructional services at state residential treatment facilities (\$39,726); and the District's share of tuition costs for resident students in group homes or foster homes receiving services in another district (\$11,558).

Retirement:

Because of unknown salary increases last year, the retirement fund had a large contingency built in to cover possible increases. The budget for fiscal year 2024-25 reflects actual anticipated costs without a large contingency, which is reason for the slight decrease in the retirement fund budgets.

Adult Education:

The budgets for adult education remain status quo.

Technology:

Both the elementary and high school have a perpetual technology levy, \$520,500 for the elementary and \$559,500 for the high school. Technology needs and usage markedly changed (increased) over the years. Technology needs in the elementary have outpaced resources, which has depleted the elementary technology fund. Over the last three years the interlocal fund has been supplementing both the general fund and the elementary technology fund (approximately \$730,880 in fiscal year 2023-24). Unfortunately, both the elementary and high school levy propositions, which would have resolved the financial difficulties, failed in May 2024. The remaining fund balance for budget in the elementary was \$199,861 for a total elementary technology budget of \$751,420. The bulk of the budget (63% in fiscal year 2024-25) goes toward salary and benefits, leaving little for actual technology-related purchases. The high school technology fund tends to do a little better, but the levy is still inadequate to keep pace with technology needs. The remaining fund

balance for the budget in the high school was \$352,227 for a total budget of \$928,847. The District is in desperate need of adequate technology levies. The annual technology aid distribution to schools is based on the ratio that each district's BASE budget bears to the statewide BASE budget amount for all school districts. The elementary will receive \$31,059 in state technology aid and the high school will receive \$17,120.

Flexibility:

The amount of the elementary budget reflects the unspent cash balance reappropriated to fund the current year budget. In addition to the unspent cash balance reappropriated, the high school flexibility budget includes a Montana Advanced Opportunity award of \$210,796. The grant money will be used to reduce student costs and program costs associated with AP exams, dual credit, student course & class fees, and to further enhance career and technical education programs.

Debt Service:

The budgeted amounts for debt service payments on the 2017 bonds are \$2,425,000 for principal payments, \$1,682,650 for interest payments. The budgeted amount for debt service payments on the 2019 bond issue are \$335,000 for principal, \$238,350 for interest payments. And agent fees are estimated to be \$1,000. Taxes for Special Improvement Districts (SIDs) are estimated to be approximately \$290,000. The total elementary debt service budget is \$4,972,000. Although the high school has no outstanding debt, taxes for SIDs are estimated to be approximately \$200,000, which represents the total debt service budget for the high school.

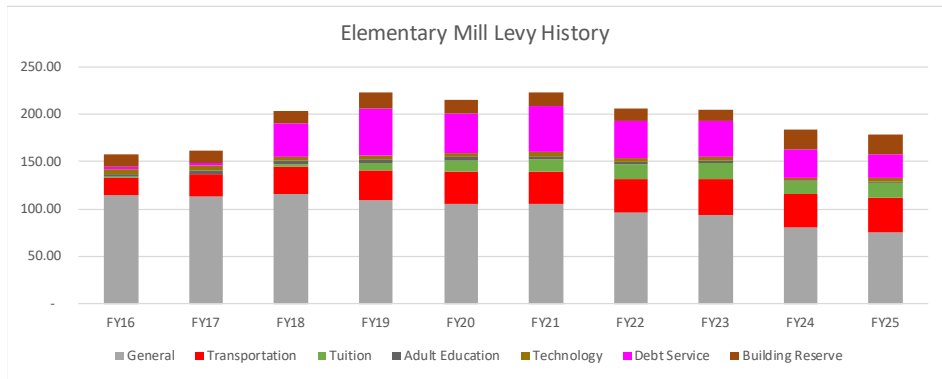
Building Reserve:

On May 2, 2023, taxpayers generously approved an increase in the building reserve levies for 10 years. The increase in the elementary was 1,750,000 annually for a total levy of \$3,000,000 per year and the increase in the high school was \$750,000 annually for a total levy of \$1,500,000 per year. The remaining fund balance for the budget in the elementary was \$2,780,702 and \$2,300,181 in the high school. Planned projects in fiscal year 2024-25 to be funded by the voted levy include: flooring projects (carpet or vinyl plank) for CR Anderson and the Lincoln Professional Development Center (\$100,000); roofing projects at Warren Elementary, Helena Middle School, and Capital High School (\$841,000); parking lot projects (striping, patching sealing) at various schools (\$150,000); HVAC replacement at Smith Elementary (\$1,200,000) interior painting projects (\$25,000); exterior painting projects (\$107,000); masonry repairs at Rossiter, Smith, Warren Elementary, and CR Anderson (\$28,000); Electrical upgrades at Smith Elementary (\$306,000); water fixture replacement (as needed district-wide, \$35,000). Other planned purchases include floor maintenance supplies (\$75,000); fire system inspections (\$26,000); elevator inspections and repair (\$53,000); environmental testing (\$15,000); and safety & security system upgrades (\$35,000). The Facilities Master Plan was completed in the Spring of 2024 and will steer future facility projects to be funded by the voted levies. In addition to the voted levies, the district also took advantage of the permissive levy to address safety and security needs in the District (\$285,651 in the elementary and \$144,429 in the high school). School Major Maintenance Aid. is \$327,419 for the elementary and \$154,261 for the high school. These two revenue sources will fund a portion of counselor's salaries and the school resource officers. The total building reserve budget is \$6,393,772 in the elementary and \$4,098,871 in the high school.

Helena Public Schools Levied Mills History

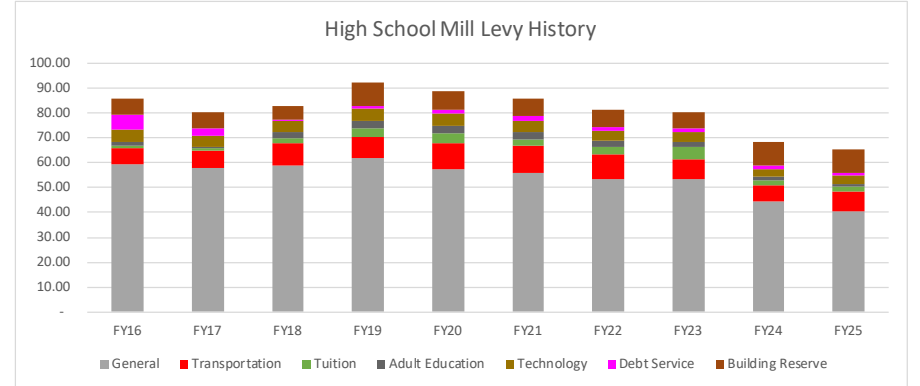
Helena Elementary District No. 1

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Fund										
General	115.28	113.52	116.11	109.82	104.91	104.92	96.81	94.00	80.75	75.54
Transportation	18.29	23.47	28.99	31.52	35.15	34.48	35.05	37.59	35.29	36.58
Tuition	0.37	0.55	2.80	7.27	11.24	13.65	14.96	17.36	12.78	15.43
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	2.40	2.67	2.80	3.50	3.37	2.20	3.00	1.83	1.39	1.51
Technology	5.58	5.46	5.12	5.03	4.71	4.65	4.34	4.24	3.31	3.31
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	2.86	3.44	35.19	48.71	41.56	48.76	39.50	37.74	29.99	25.40
Building Reserve	13.39	13.10	12.29	17.43	14.28	14.11	12.47	12.69	21.03	20.86
Total	158.17	162.21	203.30	223.28	215.22	222.77	206.13	205.45	184.54	178.63



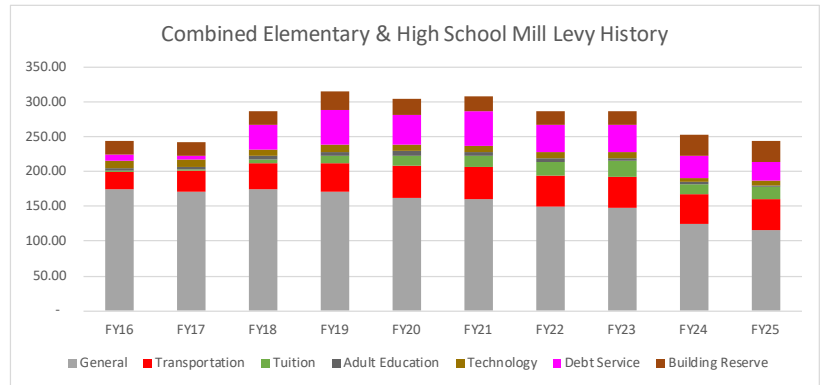
Helena High School District No. 1

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Fund										
General	59.31	57.86	58.80	61.80	57.13	55.93	53.59	53.48	44.59	40.40
Transportation	6.66	6.99	8.81	8.69	10.64	10.75	9.56	7.86	6.15	7.82
Tuition	0.91	0.76	2.00	3.22	4.19	2.52	3.14	5.17	2.33	2.01
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	1.59	0.69	2.52	3.07	2.95	3.09	2.48	1.72	1.27	1.37
Technology	4.85	4.73	4.41	4.95	4.63	4.55	4.24	4.15	3.26	3.25
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	5.89	2.85	0.50	0.88	1.52	1.66	1.25	1.29	1.02	1.03
Building Reserve	6.50	6.34	5.91	9.38	7.50	7.42	6.78	6.81	9.64	9.55
Total	85.71	80.22	82.95	91.99	88.56	85.92	81.04	80.48	68.26	65.43



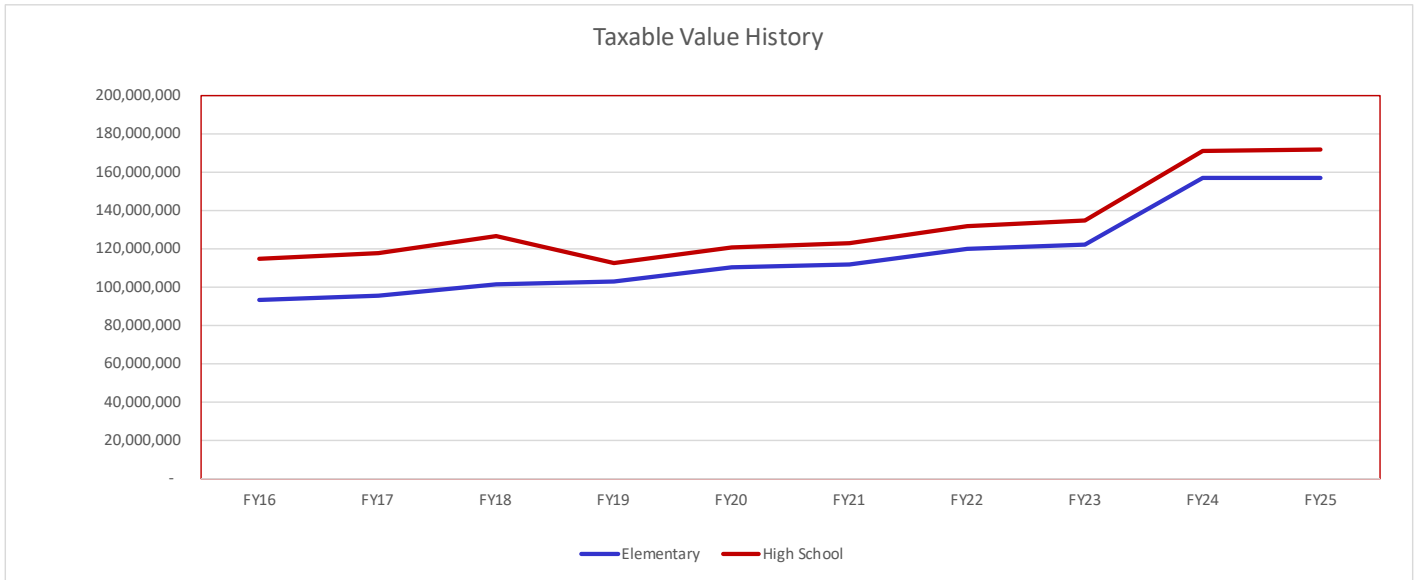
Combined

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Fund										
General	174.59	171.38	174.91	171.62	162.04	160.85	150.40	147.48	125.34	115.94
Transportation	24.95	30.46	37.80	40.21	45.79	45.23	44.61	45.45	41.44	44.40
Tuition	1.28	1.31	4.80	10.49	15.43	16.17	18.10	22.53	15.11	17.44
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	3.99	3.36	5.32	6.57	6.32	5.29	5.48	3.55	2.66	2.88
Technology	10.43	10.19	9.53	9.98	9.34	9.20	8.58	8.39	6.57	6.56
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	8.75	6.29	35.69	49.59	43.08	50.42	40.75	39.03	31.01	26.43
Building Reserve	19.89	19.44	18.20	26.81	21.78	21.53	19.25	19.50	30.67	30.41
Total	243.88	242.43	286.25	315.27	303.78	308.69	287.17	285.93	252.80	244.06

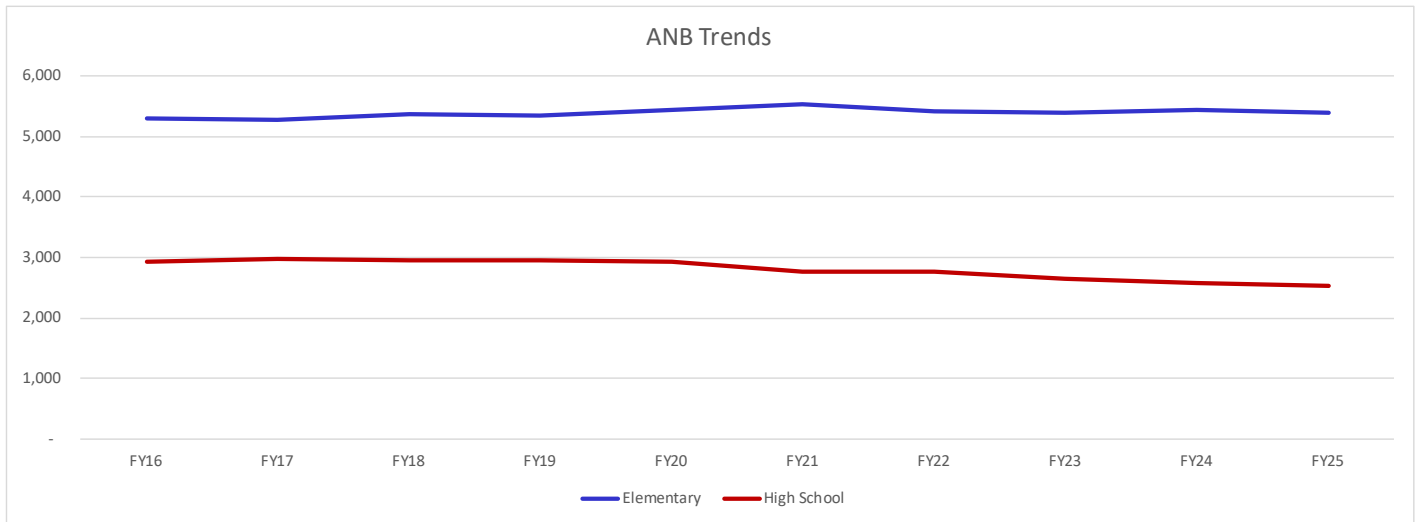


Helena Public Schools Levied Taxable Value History

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Elementary	93,354,867	95,400,490	101,679,079	103,383,961	110,429,655	111,910,771	119,927,915	122,617,535	157,031,116	157,447,014
High School	115,304,637	118,270,566	126,978,847	113,074,896	120,879,507	122,846,736	131,903,785	134,658,745	171,518,682	172,176,483



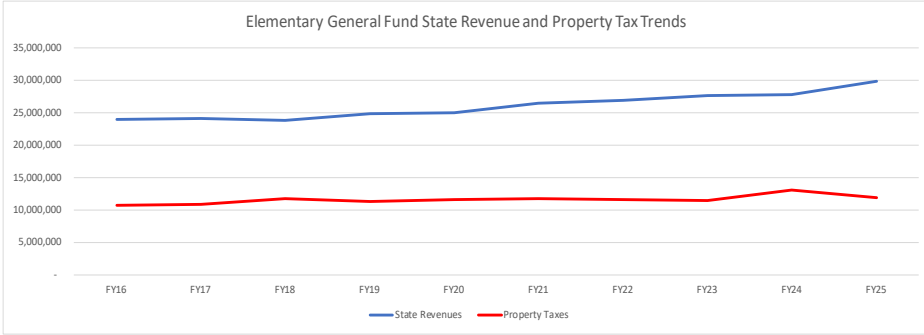
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Elementary	5,290	5,281	5,369	5,333	5,437	5,532	5,415	5,397	5,437	5,379
High School	2,934	2,979	2,963	2,953	2,927	2,765	2,774	2,647	2,579	2,529



Helena Public Schools General Fund State Revenue vs Property Taxes

Helena Elementary District No. 1

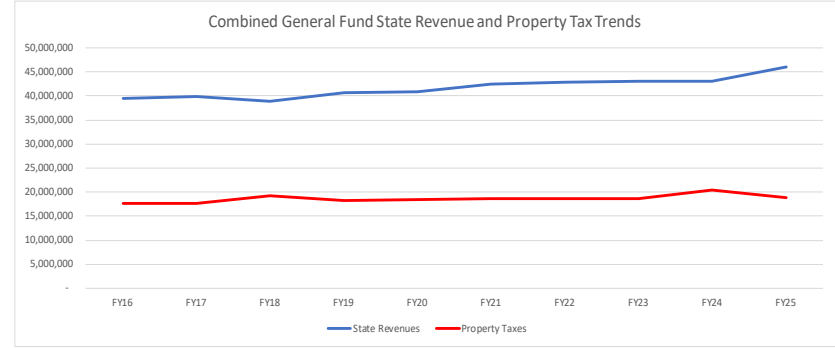
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
State Revenues	23,969,204	24,143,592	23,846,902	24,823,104	24,961,752	26,419,752	26,963,836	27,677,175	27,831,523	29,817,758
Property Taxes	10,760,755	10,830,733	11,804,698	11,353,930	11,583,944	11,741,885	11,609,567	11,526,733	13,134,806	11,894,342



Helena Public Schools General Fund State Revenue vs Property Taxes

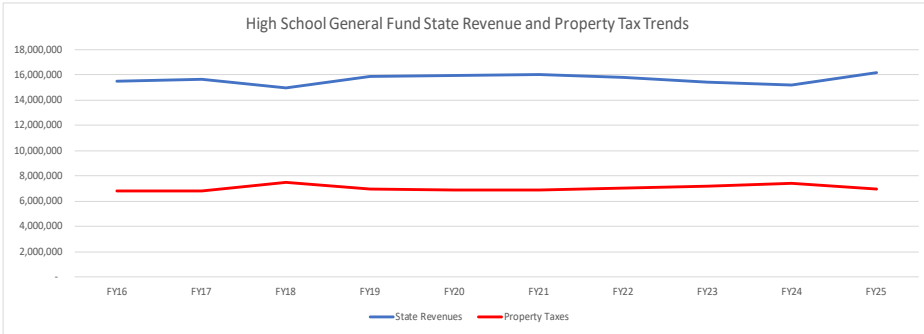
Combined

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
State Revenues	39,433,740	39,794,993	38,822,008	40,694,966	40,915,247	42,426,310	42,773,888	43,091,046	43,044,207	45,982,015
Property Taxes	17,598,381	17,674,162	19,271,881	18,340,445	18,489,666	18,612,799	18,676,932	18,729,897	20,527,861	18,852,051



Helena High School District No. 1

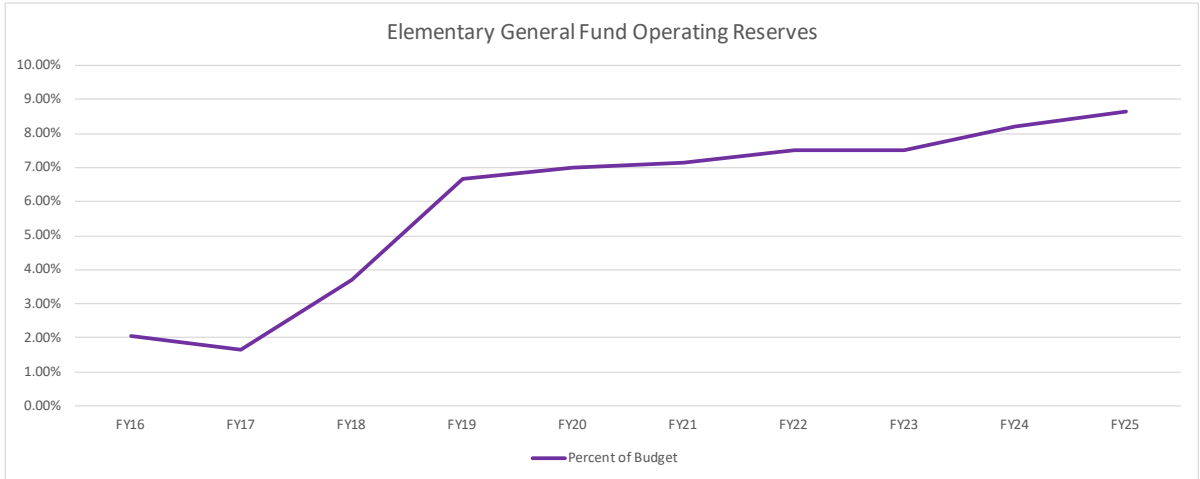
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
State Revenues	15,464,536	15,651,401	14,975,106	15,871,862	15,953,495	16,006,558	15,810,052	15,413,871	15,212,683	16,164,257
Property Taxes	6,837,625	6,843,429	7,467,182	6,986,514	6,905,723	6,870,914	7,067,366	7,203,164	7,393,055	6,957,709



Helena Public Schools General Fund Operating Reserves

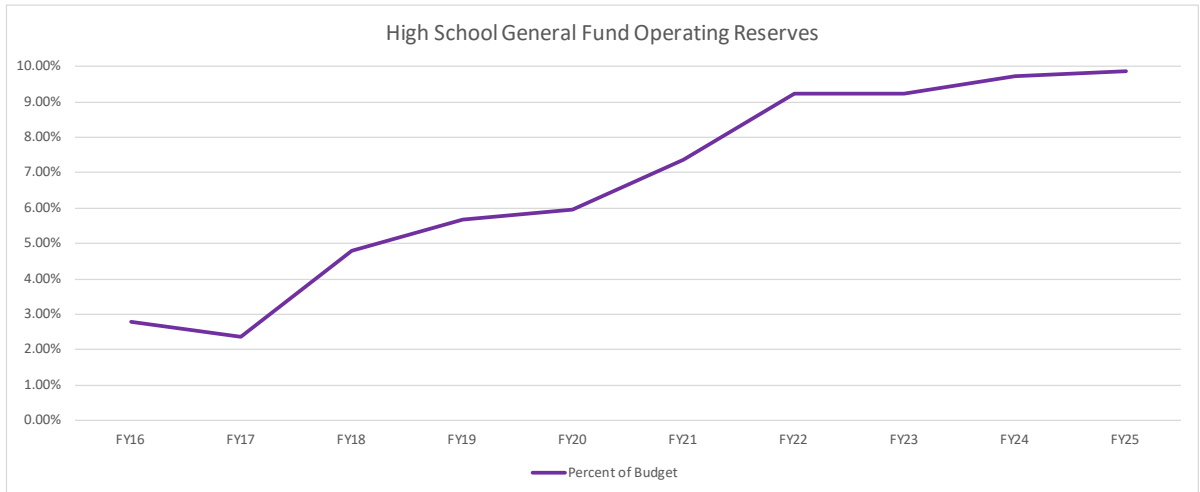
Helena Elementary District No. 1

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Operating Reserves	716,617	576,901	1,331,088	2,419,767	2,564,338	2,734,585	2,902,797	2,969,494	3,376,495	3,620,746
Percent of Budget	2.06%	1.64%	3.71%	6.68%	7.00%	7.16%	7.52%	7.52%	8.21%	8.64%



Helena High School District No. 1

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Operating Reserves	625,489	532,967	1,085,276	1,300,325	1,361,942	1,685,067	1,723,373	2,114,410	2,222,892	2,298,304
Percent of Budget	2.80%	2.36%	4.81%	5.68%	5.94%	7.35%	9.22%	9.22%	9.71%	9.86%

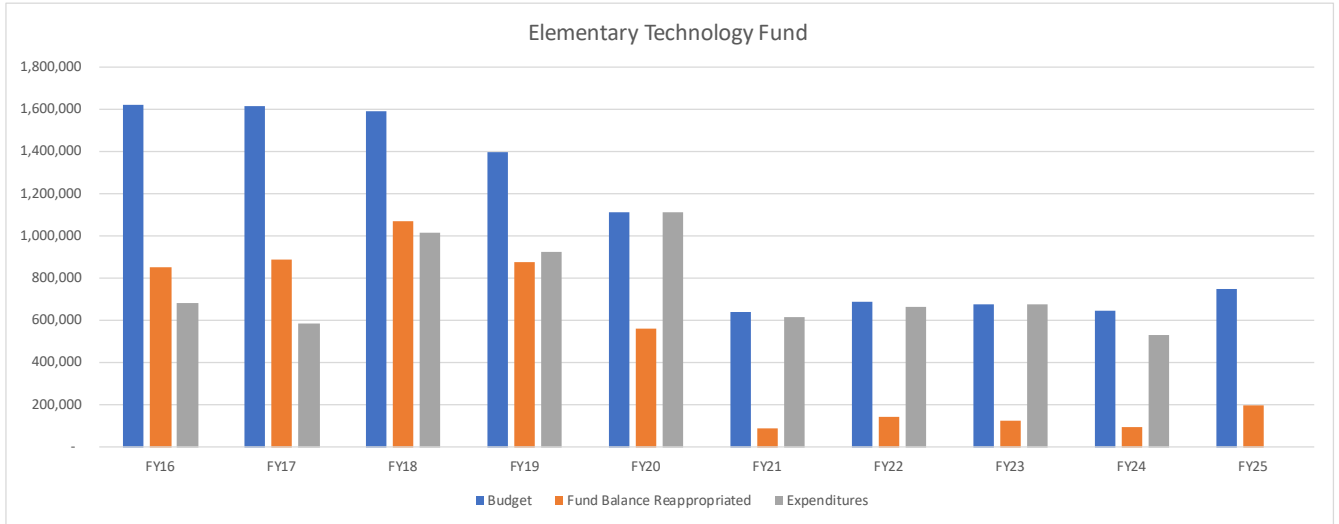


Helena Public Schools Technology Fund History

Helena Elementary District No. 1

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Budget	1,623,390	1,614,346	1,588,741	1,397,058	1,112,660	640,281	686,148	673,223	644,722	751,420
Fund Balance Reappropriated	848,871	886,813	1,068,241	876,558	561,414	88,554	142,196	121,864	92,953	199,861
Expenditures	683,583	585,986	1,014,310	926,775	1,112,475	617,673	662,689	673,223	532,391	

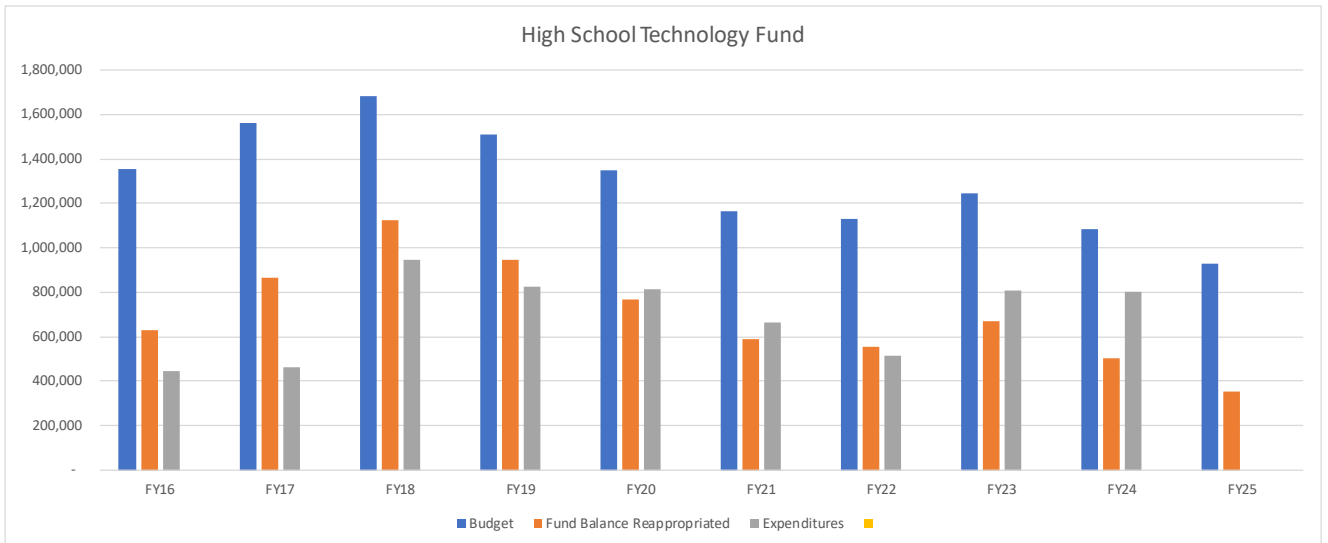
Elementary perpetual levy is \$520,500, beginning in FY2006



Helena High School District No. 1

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Budget	1,352,400	1,558,418	1,684,327	1,506,948	1,345,923	1,165,267	1,130,028	1,244,833	1,082,521	928,847
Fund Balance Reappropriated	628,138	868,309	1,124,827	947,448	767,116	587,081	556,828	668,001	506,189	352,227
Expenditures	444,468	461,703	947,408	823,351	815,424	665,240	514,176	809,303	800,427	

High school perpetual levy is \$559,500, beginning in FY2006

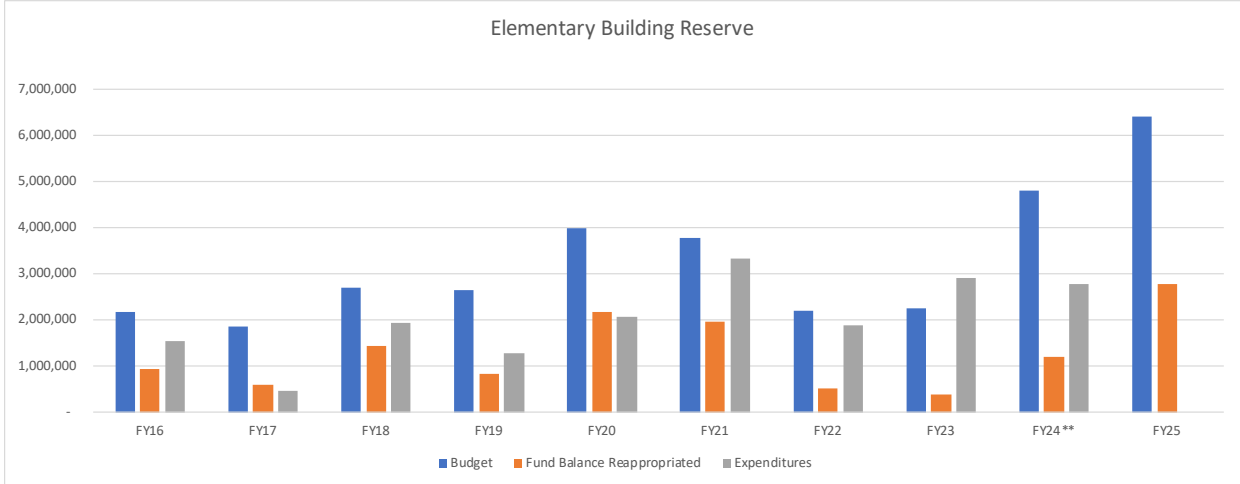


Helena Public Schools Building Reserve Fund History

Helena Elementary District No. 1

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24**	FY25
Budget	2,172,679	1,855,793	2,696,713	2,636,086	3,975,716	3,778,184	2,188,453	2,248,602	4,809,507	6,393,772
Fund Balance Reappropriated	922,379	601,793	1,446,713	834,186	2,177,416	1,969,484	503,849	387,952	1,200,837	2,780,702
Expenditures	1,547,049	449,448	1,930,659	1,271,476	2,059,927	3,338,955	1,871,485	2,914,485	2,783,300	

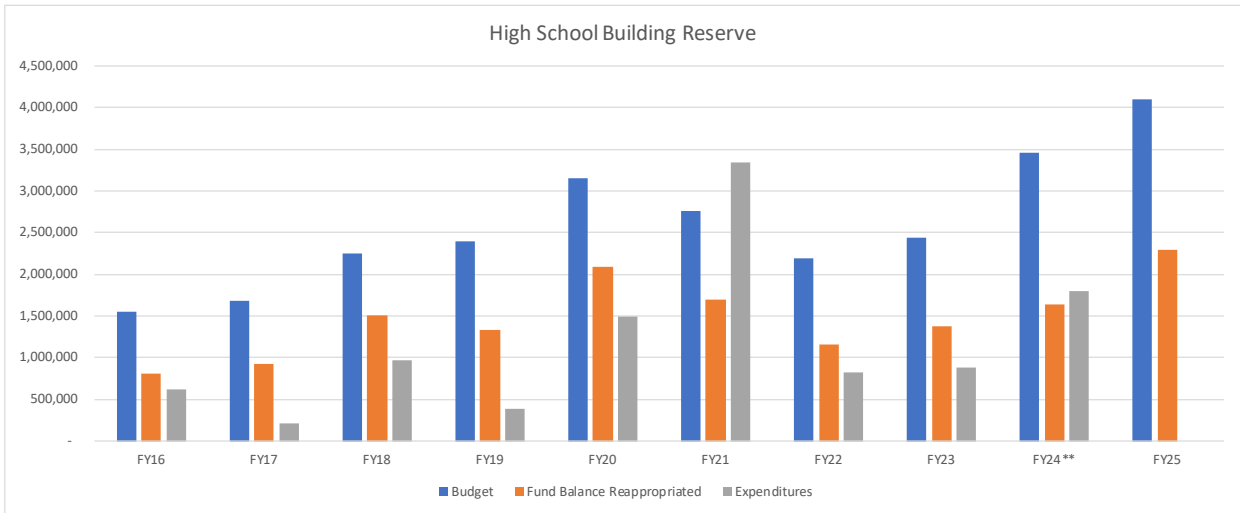
** Elementary levy increased from \$1,250,000 to \$3,000,000



Helena High School District No. 1

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24**	FY25
Budget	1,554,333	1,678,901	2,251,324	2,390,725	3,154,291	2,758,386	2,187,221	2,443,292	3,451,374	4,098,871
Fund Balance Reappropriated	803,683	928,151	1,501,324	1,329,425	2,093,991	1,700,686	1,160,380	1,373,152	1,645,204	2,300,181
Expenditures	616,645	207,486	966,388	388,977	1,496,633	3,338,955	820,777	886,176	1,802,754	

** High School levy increased from \$750,000 to \$1,500,000



HELENA PUBLIC SCHOOLS 10-YEAR LEVY HISTORY

HELENA ELEMENTARY VOTED LEVIES

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
General Fund		\$350,000			\$239,983	\$75,915	\$301,446	\$106,025	\$160,302	\$358,735	
Debt Service Fund				\$63,000,000**							
Building Reserve Fund	\$1,250,000*									\$1,750,000***	

*10-year levy approved May 2014

**\$63,000,000 bond approved in May 2017. The first issue (\$55,000,000) will be levied through 2037. The second issue (\$8,000,000) will be levied through 2039

***Levy increase for 10 years

Technology perpetual levy

\$520,500 passed in 2005

HELENA HIGH SCHOOL VOTED LEVIES

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
General Fund		\$88,495			\$107,171		\$108,455	\$272,826	\$291,836		
Debt Service Fund											
Building Reserve Fund	\$750,000*									\$750,000**	

*10-year levy approved May 2014

***Levy increase for 10 years

Technology perpetual levy

\$559,500 passed in 2005

HELENA ELEMENTARY PERMISSIVE LEVIES

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
General Fund	\$10,234,346	\$10,760,755	\$10,830,733	\$11,804,698	\$11,113,947	\$11,500,268	\$11,440,439	\$11,503,541	\$11,366,431	\$12,321,088	\$11,894,342
Transportation Fund	\$2,546,896	\$1,707,915	\$2,238,634	\$2,947,629	\$3,258,203	\$3,881,941	\$3,858,896	\$4,203,775	\$4,608,788	\$5,542,154	\$5,759,534
Tuition Fund	\$4,291	\$34,172	\$52,000	\$284,352**	\$751,621	\$1,241,749	\$1,527,760	\$1,794,021****	\$2,128,142	\$2,007,095	\$2,429,480
Adult Education Fund	\$248,225	\$223,660	\$254,472	\$284,825	\$362,252	\$372,043	\$246,253	\$360,258	\$224,171	\$218,534	\$238,440
Debt Service Fund (SIDs)	\$104,000	\$110,000	\$115,000	\$130,000	\$155,275	\$209,694	\$291,600	\$290,000	\$290,000	\$290,000	\$290,000
Building Reserve Fund					\$551,900***	\$326,380	\$328,529	\$246,251	\$306,805	\$303,641	\$285,651

**Began levying for one-to-one services for students with IEPs

***New legislation allowing permissive levies for facilities

****Began levying for District's share of Foster/Group Home & Residential Treatment tuition

HELENA HIGH SCHOOL PERMISSIVE LEVIES

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
General Fund	\$6,672,871	\$6,749,130	\$6,843,429	\$7,467,182	\$6,879,343	\$6,907,649	\$6,762,459	\$6,794,540	\$6,911,328	\$7,649,155	\$6,957,709
Transportation Fund	\$856,803	\$768,205	\$826,652	\$1,118,122	\$983,076	\$1,286,568	\$1,321,107	\$1,261,140	\$1,058,904	\$1,055,643	\$1,346,495
Tuition Fund	\$30,128	\$104,446	\$90,100	\$254,516**	\$364,226	\$506,162	\$309,707	\$413,636****	\$696,784	\$399,123	\$346,477
Adult Education Fund	\$234,512	\$183,067	\$81,233	\$320,000	\$346,808	\$356,426	\$379,771	\$327,727	\$231,077	\$217,031	\$236,525
Debt Service Fund (SIDs)	\$63,500	\$68,000	\$77,500	\$80,000	\$102,340	\$171,332	\$204,000	\$200,000	\$200,000	\$200,000	\$200,000
Building Reserve Fund					\$311,300**	\$157,348	\$160,798	\$144,231	\$167,649	\$152,368	\$144,429

**Began levying for one-to-one services for students with IEPs

***New legislation allowing permissive levies for facilities

****Began levying for District's share of Foster/Group Home & Residential Treatment tuition



Budget Report

FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5,379	N/A	157,447,014

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

Janelle Mickelson

(Signature)

(Date)

Chairperson, School Trustees:

Siobhan Hathhorn

(Signature)

(Date)

County Superintendent:

Katrina Chaney

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report FY 2025

25 Lewis & Clark

Submit ID:

0487 Helena Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	41,908,287.58	3,620,746.36	10%	8.64%	0.00	30,013,945.30	11,894,342.28	75.54
10 Transportation	6,776,394.11	1,276,547.42	20%	18.84%	0.00	1,016,859.69	5,759,534.42	36.58
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	2,456,959.68		N/A		27,479.22	0.00	2,429,480.46	15.43
14 Retirement	6,898,805.99	1,379,761.20	20%	20.00%	1,029,924.67	5,868,881.32		
17 Adult Education	243,525.40	85,233.89	35%	35.00%	5,085.76	0.00	238,439.64	1.51
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	751,420.10	0.00	N/A	0.00%	199,861.39	31,058.71	520,500.00	3.31
29 Flexibility	6,968.75	0.00	N/A	0.00%	6,968.75	0.00	0.00	0.00
61 Building Reserve	6,393,771.51	0.00	N/A	0.00%	2,780,701.51	327,419.49	3,285,650.51	20.86
Total of All Funds	65,436,133.12	6,362,288.87			4,050,021.30	37,258,164.51	24,127,947.31	153.23

50 Debt Service								
Tax Jurisdiction								
#1								
	4,972,000.00	0.00	20-9-438	0.00%	972,816.73	0.00	3,999,183.27	25.40



Budget Report

FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1	HELENA K-6	4,164 *
	M1	HELENA 7-8	1,215 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	16,060,652.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,437,006.16
D.	At Risk Student	(I-D)	144,613.87
E.	Indian Education For All	(I-E)	132,484.77
F.	American Indian Achievement Gap	(I-F)	79,618.00
G.	Data For Achievement	(I-G)	126,836.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,149,439.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	416,829.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,437
B.	BASE Budget Limit	(II-B)	32,879,625.72
C.	Maximum Budget Limit	(II-C)	41,114,241.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,234,615.45
E.	Adopted Budget	(II-E)	41,114,241.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	33,673,672.13
H.	Maximum Budget Limit	(II-H)	42,149,310.16
I.	Highest Budget Without a Vote	(II-I)	41,908,287.58
J.	Highest Budget	(II-J)	42,149,310.16
K.	Highest Voted Amount	(II-K)	241,022.58
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	41,908,287.58



Budget Report

FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,620,746.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,620,746.36

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		41,908,287.58
1.	BASE Budget Limit	(V-A1)	33,673,672.13	
2.	Over-BASE Budget	(V-A2)	8,234,615.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		16,060,652.48
1.	Direct State Aid Paid By State	(V-B1)	16,060,652.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,437,006.16
D.	At Risk Student	(V-D)		144,613.87
E.	Indian Education For All	(V-E)		132,484.77
F.	American Indian Achievement Gap	(V-F)		79,618.00
G.	Data For Achievement	(V-G)		126,836.82
H.	Special Education Allowable Cost Payment	(V-H)		2,149,439.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		196,187.62
1.	Actual Non-Levy Revenue	(V-J1)	196,187.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		13,346,832.79
1.	State - Guaranteed Tax Base Aid	(V-L1)	9,687,105.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,659,726.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		33,673,672.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	



Budget Report

FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,234,615.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,234,615.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		52.30
	1. District Property Tax Levy Mills	(V-U1)	52.30	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		75.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills

** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



Budget Report FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

01 General Fund

Adopted Budget	0001	41,908,287.58
Budget Uses		
Expenditure Budget	0002	41,908,287.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	16,060,652.48
Quality Educator	3111	1,437,006.16
At Risk Student	3112	144,613.87
Indian Education For All	3113	132,484.77
American Indian Achievement Gap	3114	79,618.00
State Special Education Allowable Cost Payment to Districts	3115	2,149,439.62
Data For Achievement	3116	126,836.82
State - Guaranteed Tax Base Aid	3120	9,687,105.96
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	174,289.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,002.22
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	18,896.40
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Anticipated Non-levy Revenue and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



Budget Report

FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	3,659,726.83	
Over-BASE Levy	1110(c)	8,234,615.45	
District Tax Levy		1110	11,894,342.28
Total Estimated Revenues to Fund Adopted Budget		0004	41,908,287.58
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



Budget Report

FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

10 Transportation Fund

Adopted Budget	0001	6,776,394.11
Budget Uses		
Expenditure Budget	0002	6,776,394.11
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	924,417.90
Contingency	0006	92,441.79
Over-Schedule	0011	5,759,534.42
Fund Balance for Budget	TFS48	1,276,547.42
Operating Reserve	0961	1,276,547.42
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	508,429.84
State - On-Schedule Transportation Reimbursement	3210	508,429.85
District Tax Levy	1110	5,759,534.42
District Mills	999	36.58
Total Estimated Revenues to Fund Adopted Budget	0004	6,776,394.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

13 Tuition Fund

Adopted Budget	0001	2,456,959.68
Budget Uses		
Expenditure Budget	0002	2,456,959.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,479.22
Unreserved Fund Balance Reappropriated	0970	27,479.22
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,429,480.46
District Mills	999	15.43
Total Estimated Revenues to Fund Adopted Budget	0004	2,456,959.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

14 Retirement Fund

Adopted Budget	0001	6,898,805.99
Budget Uses		
Expenditure Budget	0002	6,898,805.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,409,685.87
Operating Reserve	0961	1,379,761.20
Unreserved Fund Balance Reappropriated	0970	1,029,924.67
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,868,881.32
Total Estimated Revenues to Fund Adopted Budget	0004	6,898,805.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	243,525.40
Budget Uses		
Expenditure Budget	0002	243,525.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,319.65
Operating Reserve	0961	85,233.89
Unreserved Fund Balance Reappropriated	0970	5,085.76
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	238,439.64
District Mills	999	1.51
Total Estimated Revenues to Fund Adopted Budget	0004	243,525.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

28 Technology Fund

Adopted Budget	0001	751,420.10
Budget Uses		
Expenditure Budget	0002	751,420.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	199,861.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	199,861.39
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	31,058.71
District Tax Levy	1110	520,500.00
District Mills	999	3.31
Total Estimated Revenues to Fund Adopted Budget	0004	751,420.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	6,968.75
Budget Uses		
Expenditure Budget	0002	6,968.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,968.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,968.75
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,968.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

50 Debt Service Fund

#1

Taxable Value		157,447,014.00
Adopted Budget	0001	4,972,000.00

Budget Uses

Expenditure Budget	0002	4,972,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	972,816.73
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	972,816.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,999,183.27
Jurisdiction Mills	999	25.40
Total Estimated Revenues to Fund Adopted Budget	0004	4,972,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	09/20/2017	06/30/2037	55,000,000.00	38,725,000.00	2,425,000.00	1,682,650.00	1,000.00
Elementary Bond	06/05/2019	06/30/2039	8,000,000.00	6,145,000.00	335,000.00	238,350.00	0.00
Total Bond Requirements							4,682,000.00

SIDs

Issue Type	Amount
Elementary	290,000.00
Total SID Requirements	290,000.00
Total Debt Service Requirements	0002 4,972,000.00



Budget Report

FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID:

61 Building Reserve Fund

Adopted Budget	0001	6,393,771.51
Budget Uses		
Expenditure Budget	0002	6,393,771.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,780,701.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,780,701.51
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	327,419.49
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	3,000,000.00
Building Reserve Permissive Levy	1110(b)	285,650.51
District Tax Levy	1110	3,285,650.51
District Mills	999	20.86
Building Reserve Voted Mills	0134	19.05
Building Reserve Permissive Mills	0135	1.81
Total Estimated Revenues to Fund Adopted Budget	0004	6,393,771.51

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	30,000,000.00	10	612	3,000,000.00	3,000,000.00	3,000,000.00
Total						3,000,000.00



Budget Report

FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID:

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	* 2,529	172,176,483

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

Janelle Mickelson

(Signature)

(Date)

Chairperson, School Trustees:

Siobhan Hathhorn

(Signature)

(Date)

County Superintendent:

Katrina Chaney

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID:

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	23,299,632.33	2,298,304.47	10%	9.86%	0.00	16,341,923.20	6,957,709.13	40.40
10 Transportation	1,569,442.35	289,029.18	20%	18.42%	0.00	222,947.60	1,346,494.75	7.82
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	372,304.86		N/A		25,827.52	0.00	346,477.34	2.01
14 Retirement	4,043,194.12	808,638.82	20%	20.00%	741,879.64	3,301,314.48		
17 Adult Education	243,336.24	85,167.68	35%	35.00%	6,810.97	0.00	236,525.27	1.37
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	928,846.94	0.00	N/A	0.00%	352,226.88	17,120.06	559,500.00	3.25
29 Flexibility	326,478.01	0.00	N/A	0.00%	115,682.48	210,795.53	0.00	0.00
61 Building Reserve	4,098,871.16	0.00	N/A	0.00%	2,300,181.16	154,260.75	1,644,429.25	9.55
Total of All Funds	34,882,106.01	3,481,140.15			3,542,608.65	20,248,361.62	11,091,135.74	64.40

50 Debt Service								
Tax Jurisdiction								
#1	200,000.00	0.00	20-9-438	0.00%	22,591.40	0.00	177,408.60	1.03



Budget Report

FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID:

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HELENA HS 9-12 2,529 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,388,783.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	688,687.50
D.	At Risk Student	(I-D)	48,721.61
E.	Indian Education For All	(I-E)	62,289.27
F.	American Indian Achievement Gap	(I-F)	34,122.00
G.	Data For Achievement	(I-G)	59,633.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	617,731.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	408,718.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,579
B.	BASE Budget Limit	(II-B)	17,699,175.70
C.	Maximum Budget Limit	(II-C)	22,029,275.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,178,716.56
E.	Adopted Budget	(II-E)	22,877,892.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,561,470.34
H.	Maximum Budget Limit	(II-H)	23,132,907.18
I.	Highest Budget Without a Vote	(II-I)	23,299,632.33
J.	Highest Budget	(II-J)	23,299,632.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	23,299,632.33



Budget Report

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25 Lewis & Clark

0488 Helena H S

Submit ID:

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,298,304.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,298,304.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		23,299,632.33
1.	BASE Budget Limit	(V-A1)	18,561,470.34	
2.	Over-BASE Budget	(V-A2)	4,738,161.99	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,388,783.76
1.	Direct State Aid Paid By State	(V-B1)	9,388,783.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		688,687.50
D.	At Risk Student	(V-D)		48,721.61
E.	Indian Education For All	(V-E)		62,289.27
F.	American Indian Achievement Gap	(V-F)		34,122.00
G.	Data For Achievement	(V-G)		59,633.82
H.	Special Education Allowable Cost Payment	(V-H)		617,731.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		177,666.16
1.	Actual Non-Levy Revenue	(V-J1)	177,666.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,483,834.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,264,287.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,219,547.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,561,470.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	



Budget Report

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25 Lewis & Clark

0488 Helena H S

Submit ID:

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00
4.	Oil & Gas Revenues	(V-O4)	0.00
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00
6.	Excess Levy Over-BASE	(V-O6)	0.00
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)	4,738,161.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)	4,738,161.99

Mill Levies:

R.	District Non-Isolated Mills	(V-R)	0.00
S.	BASE Mills - Elementary	(V-S)	0.00
T.	BASE Mills - High School	(V-T)	12.88
U.	Over-BASE Mills	(V-U)	27.52
	1. District Property Tax Levy Mills	(V-U1)	27.52
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00
V.	Total General Fund Mills	(V-V)	40.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills

** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



Budget Report

FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID:

01 General Fund

Adopted Budget	0001	23,299,632.33
Budget Uses		
Expenditure Budget	0002	23,299,632.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	9,388,783.76
Quality Educator	3111	688,687.50
At Risk Student	3112	48,721.61
Indian Education For All	3113	62,289.27
American Indian Achievement Gap	3114	34,122.00
State Special Education Allowable Cost Payment to Districts	3115	617,731.24
Data For Achievement	3116	59,633.82
State - Guaranteed Tax Base Aid	3120	5,264,287.84
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	111,452.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,534.07
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	64,679.50
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Anticipated Non-levy Revenue and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



Budget Report

FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID:

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	2,219,547.14	
Over-BASE Levy	1110(c)	4,738,161.99	
District Tax Levy	1110		6,957,709.13
Total Estimated Revenues to Fund Adopted Budget	0004		23,299,632.33
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



Budget Report

FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID:

10 Transportation Fund

Adopted Budget	0001	1,569,442.35
Budget Uses		
Expenditure Budget	0002	1,569,442.35
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	202,679.64
Contingency	0006	20,267.96
Over-Schedule	0011	1,346,494.75
Fund Balance for Budget	TFS48	289,029.18
Operating Reserve	0961	289,029.18
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	111,473.80
State - On-Schedule Transportation Reimbursement	3210	111,473.80
District Tax Levy	1110	1,346,494.75
District Mills	999	7.82
Total Estimated Revenues to Fund Adopted Budget	0004	1,569,442.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID:

13 Tuition Fund

Adopted Budget	0001	372,304.86
Budget Uses		
Expenditure Budget	0002	372,304.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,827.52
Unreserved Fund Balance Reappropriated	0970	25,827.52
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	346,477.34
District Mills	999	2.01
Total Estimated Revenues to Fund Adopted Budget	0004	372,304.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID:

14 Retirement Fund

Adopted Budget	0001	4,043,194.12
Budget Uses		
Expenditure Budget	0002	4,043,194.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,550,518.46
Operating Reserve	0961	808,638.82
Unreserved Fund Balance Reappropriated	0970	741,879.64
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,301,314.48
Total Estimated Revenues to Fund Adopted Budget	0004	4,043,194.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	243,336.24
Budget Uses		
Expenditure Budget	0002	243,336.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	91,978.65
Operating Reserve	0961	85,167.68
Unreserved Fund Balance Reappropriated	0970	6,810.97
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	236,525.27
District Mills	999	1.37
Total Estimated Revenues to Fund Adopted Budget	0004	243,336.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID:

28 Technology Fund

Adopted Budget	0001	928,846.94
Budget Uses		
Expenditure Budget	0002	928,846.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	352,226.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	352,226.88
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,120.06
District Tax Levy	1110	559,500.00
District Mills	999	3.25
Total Estimated Revenues to Fund Adopted Budget	0004	928,846.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	326,478.01
Budget Uses		
Expenditure Budget	0002	326,478.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	115,682.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	115,682.48
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	210,795.53
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	326,478.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID:

50 Debt Service Fund

#1

Taxable Value		172,176,483.00
Adopted Budget	0001	200,000.00
Budget Uses		
Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,591.40
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,591.40
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	177,408.60
Jurisdiction Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type	Amount
High School	200,000.00
Total SID Requirements	200,000.00
Total Debt Service Requirements	200,000.00



Budget Report

FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID:

61 Building Reserve Fund

Adopted Budget		0001	4,098,871.16
Budget Uses			
Expenditure Budget		0002	4,098,871.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,300,181.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,300,181.16
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	154,260.75
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)		1,500,000.00
Building Reserve Permissive Levy	1110(b)		144,429.25
District Tax Levy		1110	1,644,429.25
District Mills		999	9.55
Building Reserve Voted Mills		0134	8.71
Building Reserve Permissive Mills		0135	0.84
Total Estimated Revenues to Fund Adopted Budget		0004	4,098,871.16

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	15,000,000.00	10	612	1,500,000.00	1,500,000.00	1,500,000.00
Total						1,500,000.00