



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0487-39832815

**25 Lewis & Clark County**

**0487 Helena Elem**

## 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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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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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

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,058,096.79	1,426,444.08		2,113,110.19
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	118,104.83	17,280.18		151,662.66
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	118,104.83	17,280.18		151,662.66
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	319,245.60	132,616.48		112,102.64
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>	3,620,746.36	1,276,547.42		1,849,344.89
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	75,530.05	2,411,747.11	4,314,626.48	96,336.38
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		2,061.24		
27	Other Liabilities (690 - 699)			18,818.45	
35	<b>TOTAL LIABILITIES</b>		2,061.24	18,818.45	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	48,050.83		2,496.86	6,016.73
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>	27,479.22	2,409,685.87	4,293,311.17	90,319.65
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			23,353.77	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			23,353.77	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			23,353.77	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	213,300.07	6,968.75		1,087,923.49
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	13,438.68			115,106.76
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	199,861.39	6,968.75		972,816.73
52	<b>TOTAL FUND BALANCE/EQUITY</b>	199,861.39	6,968.75		972,816.73
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	80,805.93	3,813,628.98	57,042.36	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		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	<b>TOTAL LIABILITIES</b>		34,653.96	1,935.74	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		75,288.62	24,977.38	
<b>FUND BALANCE/EQUITY</b>					
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	<b>Fund Balance for Budget</b>	80,805.93	2,780,701.51		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	80,805.93	3,703,686.40	30,129.24	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	80,805.93	3,813,628.98	57,042.36	



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		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			77,732.96	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			77,732.96	
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			77,732.96	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		231,163.23	8,643,331.39	381,015.47
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		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	<b>TOTAL LIABILITIES</b>		12,978.09		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		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	<b>TOTAL FUND BALANCE/EQUITY</b>		218,185.14	8,643,331.39	381,015.47
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		7,451,926.50	204,116.59	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		24,403.17		
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		24,403.17		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>		7,427,523.33	204,116.59	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		7,451,926.50	204,116.59	



# Trustees' Financial Summary

FY2023-24

Submit ID: 0487-39832815

25 Lewis & Clark County

0487 Helena Elem

## Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9,275.07	1,667,520.17		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>	9,275.07	1,667,520.17		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,275.07	1,667,520.17		



# Trustees' Financial Summary

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## Balance Sheet

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



# Trustees' Financial Summary

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## Balance Sheet

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



# 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>39,627,300.84</b>	<b>41,277,242.36</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			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
<b>21XX Support Services - Students</b>					
			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



# Trustees' Financial Summary

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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	
		<b>221X</b>	<b>Improvement of Instruction Services</b>			
		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	
		<b>222X</b>	<b>Educational Media Services</b>			
		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	
		<b>23XX</b>	<b>Support Services - General Administration</b>			
		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	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
		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	
		<b>25XX</b>	<b>Support Services - Business</b>			
		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	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
		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	



# Trustees' Financial Summary

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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	
		<b>27XX Student Transportation Services</b>				
			6XX Supplies and Materials	75.83	53.48	
	<b>210 Non-Federal Alternative Education</b>					
		<b>1XXX Instruction</b>				
			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	
		<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	18,749.35	18,863.54	
			2XX Personal Services - Employee Benefits	81.12	81.12	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
			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	
		<b>21XX Support Services - Students</b>				
			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	
		<b>23XX Support Services - General Administration</b>				
			3XX Purchased Professional and Technical Services	487.50	10,231.20	
		<b>24XX Support Services - School Administration</b>				
			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	
	<b>360 State - Gifted &amp; Talented Reimbursement</b>					
		<b>1XXX Instruction</b>				
			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	



# Trustees' Financial Summary

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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	
	<b>365</b>	<b>Indian Education for All</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			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	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			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	
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			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	
	<b>890</b>	<b>Other Community Services</b>				
		<b>33XX</b>	<b>Community Services</b>			
			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	
	<b>910</b>	<b>Food Services</b>				
		<b>31XX</b>	<b>Food Services</b>			
			2XX Personal Services - Employee Benefits	470.40	0.88	
	<b>999</b>	<b>Undistributed</b>				
		<b>61XX</b>	<b>Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	405,148.58	284,803.56	
		<b>9999</b>	<b>Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	10,400.00	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>39,467,614.55</u>	<u>41,037,990.88</u>	





# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0487-39832815

**25 Lewis & Clark County**

**0487 Helena Elem**

## 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)



# Trustees' Financial Summary

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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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>5,548,379.61</b>	<b>6,360,387.46</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>						
<b>23XX Support Services - General Administration</b>						
			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
<b>24XX Support Services - School Administration</b>						
			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
<b>26XX Operation and Maintenance of Plant Services</b>						
			5XX Other Purchased Services		21,549.07	17,061.82
<b>27XX Student Transportation Services</b>						
			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
<b>280 Special Education - Local and State</b>						
<b>27XX Student Transportation Services</b>						
			5XX Other Purchased Services		1,573,708.69	1,596,574.98
			6XX Supplies and Materials		65,992.02	57,969.60



# Trustees' Financial Summary

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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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<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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## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<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
<b>461 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)</b>					
<b>31XX Food Services</b>					
			5XX Other Purchased Services	0.00	141,297.45
<b>910 Food Services</b>					
<b>31XX Food Services</b>					
			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
<b>999 Undistributed</b>					
<b>9999 Undistributed</b>					
			892 Material Prior Period Expenditure Adjustments	<u>126,879.90</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,391,085.21</u>	<u>3,833,159.22</u>



# Trustees' Financial Summary

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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)



# Trustees' Financial Summary

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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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,153,278.55</b>	<b>2,034,574.27</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	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
<b>21XX Support Services - Students</b>					
			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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,161,832.48</b>	<b>2,065,454.39</b>

#### 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>6,468,341.07</b>	<b>7,086,846.91</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2023 Value	2024 Value
	<b>180 Summer School</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		1,243.92	756.42
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		3,676,617.39	3,477,195.00
		<b>21XX Support Services - Students</b>				
			2XX Personal Services - Employee Benefits		194,127.81	225,285.13
		<b>221X Improvement of Instruction Services</b>				
			2XX Personal Services - Employee Benefits		21,363.74	19,440.01
		<b>222X Educational Media Services</b>				
			2XX Personal Services - Employee Benefits		175,644.27	188,160.63
		<b>23XX Support Services - General Administration</b>				
			2XX Personal Services - Employee Benefits		55,523.67	60,434.05
		<b>24XX Support Services - School Administration</b>				
			2XX Personal Services - Employee Benefits		600,592.23	517,740.52
		<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits		128,394.07	128,045.56
		<b>26XX Operation and Maintenance of Plant Services</b>				
			2XX Personal Services - Employee Benefits		391,413.42	401,804.17
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits		48,048.16	41,669.99
	<b>210 Non-Federal Alternative Education</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		17,536.67	21,690.32
		<b>21XX Support Services - Students</b>				
			2XX Personal Services - Employee Benefits		0.00	12,399.78
		<b>24XX Support Services - School Administration</b>				
			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
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	755,691.49	719,809.16
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	128,513.02	148,461.66
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	26,356.42	38,239.18
	<b>325 Montana Digital Academy</b>				
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	0.00	1,148.79
	<b>329 State - Miscellaneous Grants</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	5,559.53	6,376.43
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	0.00	2,555.98
	<b>360 State - Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	54,385.84	38,447.07
	<b>365 Indian Education for All</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	18,911.80	15,215.20
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	314.86	0.00
	<b>650 Adult Education High School Equivalency Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	13,324.37	13,860.11
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	1,843.66	2,022.16
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	15,736.34	14,971.64
	<b>890 Other Community Services</b>				
		<b>33XX Community Services</b>			
			2XX Personal Services - Employee Benefits	5,932.56	6,033.68
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	24,717.27	24,763.64
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			2XX Personal Services - Employee Benefits	127,071.49	152,765.55





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



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<b>124 MAC Student Services</b>	
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
<b>126 Aggregate Reim/Indirects</b>	
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
<b>127 PCard Rebate</b>	
1510 Interest Earnings	1,966.54
1920 Contributions/Donations from Private Sources	17,593.71
<b>145 Kessler Classroom Supplies Donations</b>	
1510 Interest Earnings	225.49
1920 Contributions/Donations from Private Sources	5,845.00
<b>151 Share Our Strength No Kid Hungry</b>	
1920 Contributions/Donations from Private Sources	756.07
<b>170 Warren Donation</b>	
1510 Interest Earnings	433.07
1920 Contributions/Donations from Private Sources	6,471.75
<b>212 Nat'l Board Certification Teacher Stipend</b>	
3245 Professional Stipend State E-Grant	30,000.00
<b>234 Title III, Part A, English Language Aquisition &amp; Enhancement</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	2,227.63
<b>241 PAX Good Behavior Grant</b>	
3290 State - Other State Grants	34,474.00
<b>301 Computer Training</b>	
1510 Interest Earnings	1,383.82
<b>302 G E D</b>	
1510 Interest Earnings	1,788.04
1900 Other Revenue from Local Sources	1,080.00
<b>303 Summer Pottery</b>	
1510 Interest Earnings	86.59
<b>313 Title I, ESEA Schoolwide Program</b>	
4940 Title I, ESEA, Schoolwide Program	140,246.00
<b>314 Title I, ESEA Schoolwide Program</b>	
4940 Title I, ESEA, Schoolwide Program	1,021,199.00
<b>333 Bryant Donations FY 12</b>	
1510 Interest Earnings	64.83
1920 Contributions/Donations from Private Sources	11,275.20
<b>339 Karen Cox Memorial Grant - Bryant FY24</b>	
1920 Contributions/Donations from Private Sources	457.05
<b>342 Miller Donation Central</b>	
1510 Interest Earnings	385.80



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1920 Contributions/Donations from Private Sources	3,867.00
<b>347 Karen Cox Memorial Grant - Central FY24</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>348 Central Classroom Supplies</b>	
1920 Contributions/Donations from Private Sources	5,295.00
<b>355 Hawthorne Donations</b>	
1510 Interest Earnings	463.08
1920 Contributions/Donations from Private Sources	10,080.50
<b>358 Hawthorne Student Council</b>	
1920 Contributions/Donations from Private Sources	1,052.37
<b>360 Broadwater Class Act</b>	
1510 Interest Earnings	153.80
<b>364 Broadwater School Donations</b>	
1510 Interest Earnings	781.89
1900 Other Revenue from Local Sources	245.00
1920 Contributions/Donations from Private Sources	10,651.82
<b>374 Karen Cox Memorial - Jefferson FY24</b>	
1920 Contributions/Donations from Private Sources	300.00
<b>376 Miller Donation Jefferson</b>	
1510 Interest Earnings	717.06
1920 Contributions/Donations from Private Sources	2,397.44
<b>387 Karen Cox Memorial - 4G's</b>	
1920 Contributions/Donations from Private Sources	498.60
<b>400 Rossiter Student Activities</b>	
1510 Interest Earnings	644.01
1920 Contributions/Donations from Private Sources	21,789.01
<b>401 Rossiter Shiver Shack</b>	
1510 Interest Earnings	33.54
1920 Contributions/Donations from Private Sources	4,930.18
<b>402 Rossiter Tech Fund</b>	
1510 Interest Earnings	61.91
1920 Contributions/Donations from Private Sources	5.00
<b>403 Karen Cox Memorial - Rossiter FY21</b>	
1920 Contributions/Donations from Private Sources	485.00
<b>404 Rossiter Conflict Managers</b>	
1510 Interest Earnings	128.38
1920 Contributions/Donations from Private Sources	5.00
<b>405 Rossiter Stem After School Program</b>	
1920 Contributions/Donations from Private Sources	5.00
<b>408 Gifted and Talented</b>	
3600 State - Gifted & Talented Reimbursement	18,876.00
<b>413 Smith School Donations</b>	
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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<b>420 Donations Gifted and Talented</b>		
1510 Interest Earnings		536.39
1920 Contributions/Donations from Private Sources		9,958.01
<b>430 Jim Darcy Donations</b>		
1510 Interest Earnings		914.91
1920 Contributions/Donations from Private Sources		1,055.00
<b>431 Karen Cox Memorial - Jim Darcy</b>		
1920 Contributions/Donations from Private Sources		991.84
<b>442 School Health Asthma Mini Grant</b>		
4700 Federal Miscellaneous Grants from other State Agencies		1,000.00
<b>451 Kessler Donations</b>		
1510 Interest Earnings		333.79
1920 Contributions/Donations from Private Sources		4,422.10
<b>454 Smart Schools Recycling Mini Grant-Kessler</b>		
3290 State - Other State Grants		500.00
<b>483 Title I, Part A, Improving Basic Programs</b>		
4200 Title I, Part A, Improving Basic Programs		9,876.00
<b>484 Title I, Part A, Improving Basic Programs</b>		
4200 Title I, Part A, Improving Basic Programs		16,175.00
<b>508 Title VII, Indian Education</b>		
4130 Title VI, Part A, Indian Education		5,979.84
<b>565 Stronger Connectons Grant</b>		
4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)		109,604.00
<b>573 Title IX, Part A, Education for Homeless Children &amp; Youth</b>		
4380 Title IX, Part A, Education for Homeless Children & Youth		2,462.00
<b>574 Title IX, Part A, Education for Homeless Children &amp; Youth</b>		
4380 Title IX, Part A, Education for Homeless Children & Youth		21,913.00
<b>592 MT Health Care Foundation Planning Award</b>		
1920 Contributions/Donations from Private Sources		50,783.65
<b>594 Dennis Washington Foundation - HMS Health Center</b>		
1920 Contributions/Donations from Private Sources		20,000.00
<b>623 Title I, Part A, Improvement Grants</b>		
4200 Title I, Part A, Improving Basic Programs		62.00
<b>624 Title I, Part A, Improvement Grants</b>		
4200 Title I, Part A, Improving Basic Programs		1,180.00
<b>632 Broadwater Library</b>		
1510 Interest Earnings		17.44
1900 Other Revenue from Local Sources		2,465.81
<b>633 Bryant Library</b>		
1510 Interest Earnings		94.67
1900 Other Revenue from Local Sources		168.51
<b>634 Central Library</b>		
1510 Interest Earnings		94.65
1900 Other Revenue from Local Sources		1,765.13



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



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<b>774 Broadwater Fire Restoration FY24</b>	
5200 Sale or Compensation for Loss of Assets	7,134.39
<b>775 CRRSA - State School Emergency Relief Fund II (ESSER II)</b>	
7750 CRRSA - State School Emergency Relief Fund	6,237.00
<b>777 Maintenance Sale Proceeds</b>	
1510 Interest Earnings	189.08
5200 Sale or Compensation for Loss of Assets	782.24
<b>783 ARP - Homeless Children and Youth</b>	
7380 ARP - Homeless Children and Youth	5,678.00
<b>787 ARP - State School Emergency Relief Fund (ESSER III)</b>	
7850 ARP - State School Emergency Relief Fund	112,247.00
<b>793 IDEA Preschool</b>	
4570 IDEA, Special Education Preschool	54,600.00
<b>815 CSCT Match</b>	
1510 Interest Earnings	11,790.72
3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	204,920.84
<b>850 Work Comp MSGIA Closeout FY16</b>	
1510 Interest Earnings	5,590.54
1900 Other Revenue from Local Sources	61,175.85
<b>851 Unemployment Credit On Account</b>	
1510 Interest Earnings	957.01
<b>859 Tax Credit For Educational Improvement Donations</b>	
1925 Innovative Education Payment	17,750.00
<b>860 HeF Great Ideas Grants</b>	
1920 Contributions/Donations from Private Sources	32,313.22
<b>861 Helena Education Foundation</b>	
1900 Other Revenue from Local Sources	36,063.69
<b>869 Freeze Water Damage</b>	
5200 Sale or Compensation for Loss of Assets	17,803.09
<b>871 Lead Remediation Grant</b>	
3290 State - Other State Grants	38,311.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	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
			<b>002 Subtotal</b>		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
			<b>024 Subtotal</b>		<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
			<b>042 Subtotal</b>		<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
			<b>051 Subtotal</b>		<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
			<b>052 Subtotal</b>		<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
			<b>056 Subtotal</b>		<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
			<b>064 Subtotal</b>		<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
			<b>100 Subtotal</b>		<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
			<b>112 Subtotal</b>		<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
			<b>114 Subtotal</b>		<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
			<b>115 Subtotal</b>		<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
			<b>120 Subtotal</b>		<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
			<b>122 Subtotal</b>		<u>527.02</u>



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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
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
			<b>124 Subtotal</b>		<u>163,261.43</u>
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
			<b>126 Subtotal</b>		<u>161,951.28</u>
145	Kessler Classroom Supplies Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		5,674.09
			<b>145 Subtotal</b>		<u>5,674.09</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
151	Share Our Strength No Kid Hungry				
	910	Food Services			
		31XX	Food Services		
			6XX	Supplies and Materials	756.07
			<b>151 Subtotal</b>		756.07
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
			<b>170 Subtotal</b>		6,191.23
212	Nat'l Board Certification Teacher Stipend				
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	30,000.00
			<b>212 Subtotal</b>		30,000.00
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
			<b>234 Subtotal</b>		2,227.63
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
			<b>241 Subtotal</b>		45,049.57
302	G E D				
	650	Adult Education High School Equivalency Programs			
		1XXX	Instruction		
			3XX	Purchased Professional and Technical Services	1,794.00
			<b>302 Subtotal</b>		1,794.00
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
		<b>21XX Support Services - Students</b>			
			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
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries		9,972.33
			2XX Personal Services - Employee Benefits		1,589.78
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			940 Indirect Costs		5,833.87
			<b>313 Subtotal</b>		<u>140,246.00</u>
<b>314</b>	<b>Title I, ESEA Schoolwide Program</b>				
	<b>494 Title I, ESEA, Schoolwide Program</b>				
		<b>1XXX Instruction</b>			
			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
		<b>21XX Support Services - Students</b>			
			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
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries		30,058.75
			2XX Personal Services - Employee Benefits		4,717.29
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			940 Indirect Costs		42,289.72
			<b>314 Subtotal</b>		<u>1,021,199.00</u>
<b>333</b>	<b>Bryant Donations FY 12</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services		1,065.00
			6XX Supplies and Materials		11,301.04
			<b>333 Subtotal</b>		<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
			<b>338 Subtotal</b>		60.87
339	Karen Cox Memorial Grant - Bryant FY24				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		455.33
			<b>339 Subtotal</b>		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
			<b>342 Subtotal</b>		3,131.01
345	Public Lands Travel - Central				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		209.83
			<b>345 Subtotal</b>		209.83
347	Karen Cox Memorial Grant - Central FY24				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		500.00
			<b>347 Subtotal</b>		500.00
348	Central Classroom Supplies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		3,375.71
			<b>348 Subtotal</b>		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
			<b>355 Subtotal</b>		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
<b>360</b>	<b>Broadwater Class Act</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		92.91
			<b>360 Subtotal</b>		92.91
<b>364</b>	<b>Broadwater School Donations</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		1,075.00
			6XX Supplies and Materials		4,928.49
			<b>364 Subtotal</b>		6,003.49
<b>374</b>	<b>Karen Cox Memorial - Jefferson FY24</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		294.27
			<b>374 Subtotal</b>		294.27
<b>376</b>	<b>Miller Donation Jefferson</b>				
	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
			<b>376 Subtotal</b>		2,306.00
<b>400</b>	<b>Rossiter Student Activities</b>				
	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
			<b>400 Subtotal</b>		19,258.03
<b>401</b>	<b>Rossiter Shiver Shack</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		1,514.32
			6XX Supplies and Materials		3,364.78
			<b>401 Subtotal</b>		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
			<b>403 Subtotal</b>		<u>485.00</u>
404	Rossiter Conflict Managers				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		4.77
			<b>404 Subtotal</b>		<u>4.77</u>
405	Rossiter Stem After School Program				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		18.79
			<b>405 Subtotal</b>		<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
			<b>408 Subtotal</b>		<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
			<b>413 Subtotal</b>		<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
			<b>420 Subtotal</b>		<u>6,241.50</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
430	Jim Darcy Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		188.47
			<b>430 Subtotal</b>		188.47
431	Karen Cox Memorial - Jim Darcy				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		982.46
			<b>431 Subtotal</b>		982.46
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
			<b>442 Subtotal</b>		1,000.00
451	Kessler Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		590.00
			6XX Supplies and Materials		2,190.01
			<b>451 Subtotal</b>		2,780.01
454	Smart Schools Recycling Mini Grant-Kessler				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			6XX Supplies and Materials		500.00
			<b>454 Subtotal</b>		500.00
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
			<b>483 Subtotal</b>		9,876.00





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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
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
			<b>484 Subtotal</b>		<b>16,175.00</b>
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
			<b>508 Subtotal</b>		<b>5,979.84</b>
510	CRA Art Center				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		242.43
			<b>510 Subtotal</b>		<b>242.43</b>
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
			<b>565 Subtotal</b>		<b>109,604.00</b>
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
			<b>573 Subtotal</b>		<b>2,462.00</b>



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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
			<b>574 Subtotal</b>		<b>21,913.00</b>
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
			<b>592 Subtotal</b>		<b>82,641.64</b>
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
			<b>623 Subtotal</b>		<b>62.00</b>
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
			<b>624 Subtotal</b>		<b>1,180.00</b>
632	Broadwater Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		2,400.95
			<b>632 Subtotal</b>		<b>2,400.95</b>
633	Bryant Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		3,254.39
			<b>633 Subtotal</b>		<b>3,254.39</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
634	Central Library					
	1XX Regular Education Programs - Elementary/Secondary					
	222X Educational Media Services					
			6XX Supplies and Materials			3,190.10
			<b>634 Subtotal</b>			<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
			<b>635 Subtotal</b>			<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
			<b>637 Subtotal</b>			<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
			<b>640 Subtotal</b>			<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
			<b>641 Subtotal</b>			<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
			<b>642 Subtotal</b>			<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
			<b>643 Subtotal</b>			<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
			<b>644 Subtotal</b>			<u>3,097.19</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
645	Kessler Library					
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials		1,838.79
				<b>645 Subtotal</b>		<u>1,838.79</u>
651	CRA Library					
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials		2,669.28
				<b>651 Subtotal</b>		<u>2,669.28</u>
652	HMS Library					
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials		354.73
				<b>652 Subtotal</b>		<u>354.73</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		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
				<b>663 Subtotal</b>		<u>58,796.00</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		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
				<b>664 Subtotal</b>		<u>469,959.00</u>
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
				<b>714 Subtotal</b>		<u>3,375.00</u>



# Trustees' Financial Summary

FY2023-24

Submit ID: 0487-39832815

25 Lewis & Clark County

0487 Helena Elem

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

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
			<b>738 Subtotal</b>		<b>10,227.00</b>
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
			<b>739 Subtotal</b>		<b>131,296.94</b>
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
			<b>756 Subtotal</b>		<b>40,495.00</b>
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
			<b>773 Subtotal</b>		<b>1,811,722.00</b>



# 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	<b>Broadwater Fire Restoration FY24</b>							
	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	<b>CRRSA - State School Emergency Relief Fund II (ESSER II)</b>							
	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	<b>ARP - Homeless Children and Youth</b>							
	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	<b>ARP - State School Emergency Relief Fund (ESSER III)</b>							
	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	<b>IDEA Preschool</b>							
	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	<b>CSCT Match</b>							
	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		



# Trustees' Financial Summary

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25 Lewis & Clark County

0487 Helena Elem

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



# Trustees' Financial Summary

FY2023-24

Submit ID: 0487-39832815

25 Lewis & Clark County

0487 Helena Elem

## 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





# Trustees' Financial Summary

FY2023-24

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25 Lewis & Clark County

0487 Helena Elem

## 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



# Trustees' Financial Summary

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0487 Helena Elem

## 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
<b>Total</b>	<b>6,138,762.90</b>	<b>5,850,626.96</b>	<b>288,135.94</b>



# Trustees' Financial Summary

FY2023-24

Submit ID: 0487-39832815

25 Lewis & Clark County

0487 Helena Elem

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>234,134.70</u>	<u>223,509.36</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>610 Adult Continuing Education Programs</b>					
<b>1XXX Instruction</b>					
		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
<b>650 Adult Education High School Equivalency Programs</b>					
<b>1XXX Instruction</b>					
		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
<b>999 Undistributed</b>					
<b>61XX Operating Transfers to Other Funds</b>					
		910	Operating Transfers to Other Funds	<u>105,000.00</u>	<u>70,000.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>278,250.48</u>	<u>243,438.34</u>



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0487-39832815

**25 Lewis & Clark County**

**0487 Helena Elem**

## 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)



# Trustees' Financial Summary

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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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>34,868.17</b>	<b>40,972.73</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			3XX Purchased Professional and Technical Services	180.00	180.00
	<b>25XX Support Services - Business</b>				
			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
	<b>26XX Operation and Maintenance of Plant Services</b>				
			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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>25,294.51</b>	<b>36,200.32</b>

#### 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)
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)	23,353.77	(5)



# Trustees' Financial Summary

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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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>644,311.15</b>	<b>639,299.36</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			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
<b>222X Educational Media Services</b>					
			3XX Purchased Professional and Technical Services	72.00	0.00
<b>24XX Support Services - School Administration</b>					
			6XX Supplies and Materials	2.96	0.00
<b>258X Admin. Tech. - Technology Coordinator</b>					
			1XX Personal Services - Salaries	470,564.48	465,702.04
			2XX Personal Services - Employee Benefits	1,999.88	1,955.83
<b>25XX Support Services - Business</b>					
			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
<b>26XX Operation and Maintenance of Plant Services</b>					
			4XX Purchased Property Services	10,121.91	0.00
			5XX Other Purchased Services	26,676.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>673,222.51</b>	<b>532,391.00</b>



# Trustees' Financial Summary

FY2023-24

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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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				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)
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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,848,700.47</b>	<b>5,630,951.03</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>					
			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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>4,929,229.43</b>	<b>4,920,726.91</b>

#### 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)
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)	972,816.73	(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	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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>31,026.83</b>	<b>13,533.94</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>26XX Operation and Maintenance of Plant Services</b>					
		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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>737,038.66</b>	<b>2,886.02</b>

#### 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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	350,785.74	(4b)
	-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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,990,331.94</b>	<b>3,687,656.97</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			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
<b>23XX Support Services - General Administration</b>					
			3XX Purchased Professional and Technical Services	0.00	83,000.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			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
<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	740,286.19	799,818.46
<b>52XX Leases or Long Term Notes with Board of Investments</b>					
			840 Principal On Debt	156,277.61	159,605.13
			850 Interest on Debt	4,230.05	6,858.24
<b>999 Undistributed</b>					
<b>9999 Undistributed</b>					
			892 Material Prior Period Expenditure Adjustments	1,021,936.85	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,177,446.68</b>	<b>2,107,792.76</b>



# Trustees' Financial Summary

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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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>940,498.09</u>	<u>918,416.96</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>470 Federal Miscellaneous Grants from other State Agencies</b>					
<b>32XX Enterprise Services</b>					
			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
<b>920 Enterprise or Internal Service Programs</b>					
<b>32XX Enterprise Services</b>					
			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
<b>999 Undistributed</b>					
<b>9999 Undistributed</b>					
			892 Material Prior Period Expenditure Adjustments	49,766.64	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,063,136.36</u>	<u>1,062,402.87</u>



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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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>246,348.37</b>	<b>259,281.35</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 77	
PRC	Program	Function	Object	2023 Value	2024 Value
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			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
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	6,217.94	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>222,516.99</b>	<b>210,998.84</b>

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)
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)			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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>13,461,483.15</b>	<b>13,698,962.77</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 78	
PRC	Program	Function	Object		2023 Value	2024 Value
	<b>920 Enterprise or Internal Service Programs</b>					
		<b>32XX Enterprise Services</b>				
			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
	<b>999 Undistributed</b>					
		<b>9999 Undistributed</b>				
			892 Material Prior Period Expenditure Adjustments		3,386.93	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>14,339,349.84</b>	<b>15,426,283.99</b>

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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Fund Code 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

### 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,924,334.00</b>	<b>2,327,788.03</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			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
<b>21XX Support Services - Students</b>					
			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
<b>22XX Educational Media Services</b>					
			3XX Purchased Professional and Technical Services	1,687.50	0.00
			6XX Supplies and Materials	2,823.94	2,184.41
<b>23XX Support Services - General Administration</b>					
			3XX Purchased Professional and Technical Services	295,161.98	97,615.47
<b>24XX Support Services - School Administration</b>					
			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
<b>25XX Support Services - Business</b>					
			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	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		4XX	Purchased Property Services	0.00	215.49	
		5XX	Other Purchased Services	2,434.28	16,245.90	
	<b>210 Non-Federal Alternative Education</b>					
		<b>1XXX Instruction</b>				
		5XX	Other Purchased Services	0.00	1,171.93	
		6XX	Supplies and Materials	0.00	1,516.63	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
		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	
		<b>21XX Support Services - Students</b>				
		5XX	Other Purchased Services	1,271.90	1,655.07	
		<b>24XX Support Services - School Administration</b>				
		6XX	Supplies and Materials	957.46	0.00	
	<b>360 State - Gifted &amp; Talented Reimbursement</b>					
		<b>1XXX Instruction</b>				
		5XX	Other Purchased Services	804.22	22.32	
		6XX	Supplies and Materials	491.39	0.00	
	<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
		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	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
		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	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
		6XX	Supplies and Materials	5,580.34	53,319.17	
		7XX	Property and Equipment Acquisition	22,519.00	0.00	
	<b>999 Undistributed</b>					
		<b>9999 Undistributed</b>				
		892	Material Prior Period Expenditure Adjustments	5,234.00	7,261.80	



# Trustees' Financial Summary

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<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	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
		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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>114,019.19</b>	<b>112,222.76</b>

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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>107,705.40</b>	<b>117,221.28</b>

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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				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)



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## 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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				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)





# Trustees' Financial Summary

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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



# Trustees' Financial Summary

## FY2023-24

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### 25 Lewis & Clark County

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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%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	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
<b>Totals</b>			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

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	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.

<b>Depreciation by Function for FY2024</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
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
<b>Business Activities</b>							
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
<b>Governmental Activities *</b>							
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
<b>Bond(s)</b>							
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>
<b>Governmental</b>				
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
<b>Business</b>				
Net Pension - TRS	0.00	892,364.39	0.00	892,364.39