



Trustees' Financial Summary

FY2023-24

Submit ID: 0488-68251363

25 Lewis & Clark County

0488 Helena H S

Project Reporter Codes

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



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



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Project Reporter Codes

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



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,261,073.21	291,553.94		
02	Taxes Receivable - Real and Personal (120-149)	169,649.75	23,464.70		
03	Taxes Receivable - Protested (150-159)	20,505.67	2,972.68		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	102,872.63			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	13,622.71			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,567,723.97	317,991.32		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	73,514.08	2,524.76		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	73,514.08	2,524.76		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	190,155.42	26,437.38		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	5,750.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,298,304.47	289,029.18		
52	TOTAL FUND BALANCE/EQUITY	2,304,054.47	289,029.18		
53	TOTAL LIABILITIES AND FUND BALANCE	2,567,723.97	317,991.32		



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,427.52	1,535,644.54	739,728.06	91,978.65
02	Taxes Receivable - Real and Personal (120-149)	9,115.77			5,463.00
03	Taxes Receivable - Protested (150-159)	1,151.60			651.18
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			402,256.19	
06	Other Current Assets (190-210)		15,302.11	687.70	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			1,000.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	36,694.89	1,550,946.65	1,143,671.95	98,092.83
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	600.00	428.19	6,553.82	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	600.00	428.19	6,553.82	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	10,267.37		53,096.78	6,114.18
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			55,418.46	
48	Fund Balance for Budget	25,827.52	1,550,518.46	1,028,602.89	91,978.65
52	TOTAL FUND BALANCE/EQUITY	25,827.52	1,550,518.46	1,084,021.35	91,978.65
53	TOTAL LIABILITIES AND FUND BALANCE	36,694.89	1,550,946.65	1,143,671.95	98,092.83



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(42,807.97)		9,995.85	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	42,900.00			
06	Other Current Assets (190-210)			14,630.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			3,647.02	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	92.03		28,272.87	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)			65.00	
35	TOTAL LIABILITIES			65.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	92.03		28,207.87	
52	TOTAL FUND BALANCE/EQUITY	92.03		28,207.87	
53	TOTAL LIABILITIES AND FUND BALANCE	92.03		28,272.87	



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Balance Sheet

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



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	352,946.45	124,789.73		22,591.40
02	Taxes Receivable - Real and Personal (120-149)	12,618.29			4,556.28
03	Taxes Receivable - Protested (150-159)	1,526.83			481.63
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	367,091.57	124,789.73		27,629.31
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	719.57	61.50		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	719.57	61.50		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	14,145.12			5,037.91
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		9,045.75		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	352,226.88	115,682.48		22,591.40
52	TOTAL FUND BALANCE/EQUITY	352,226.88	124,728.23		22,591.40
53	TOTAL LIABILITIES AND FUND BALANCE	367,091.57	124,789.73		27,629.31



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,596.01	3,002,296.62		
02	Taxes Receivable - Real and Personal (120-149)		33,810.85		
03	Taxes Receivable - Protested (150-159)		4,032.89		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	63,596.01	3,040,140.36		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		150,067.63		
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES		150,067.63		
DEFERRED INFLOWS					
36	Deferred Inflows (680)		37,843.74		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		552,047.83		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	63,596.01	2,300,181.16		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	63,596.01	2,852,228.99		
53	TOTAL LIABILITIES AND FUND BALANCE	63,596.01	3,040,140.36		



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	341,095.17		786,945.68	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			12,030.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	341,095.17		798,975.68	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			49,216.77	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			49,216.77	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			4,435.53	
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	341,095.17		745,323.38	
52	TOTAL FUND BALANCE/EQUITY	341,095.17		749,758.91	
53	TOTAL LIABILITIES AND FUND BALANCE	341,095.17		798,975.68	



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2023 Value	2024 Value
1111	District Levy - Real Property		6,997,318.39	7,409,133.39
1112	District Levy - Personal Property		186,101.89	151,716.67
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles		2,779.72	39.90
1114	District Levy - Personal Property/Mobile Homes		52,526.82	56,068.72
1190	Penalties and Interest on Taxes		11,276.45	11,724.55
1310	Individual Tuition		52,309.50	44,258.11
1320	Tuition from School Districts Within State		126,215.22	3,415.90
1510	Interest Earnings		89,840.51	111,452.59
1900	Other Revenue from Local Sources		2,412.24	1,534.07
1945	Fees - Users/Resale of Supplies		81,900.87	64,679.50
3110	Direct State Aid		8,952,785.76	8,971,371.58
3111	Quality Educator		718,079.04	702,651.77
3112	At Risk Student		49,525.43	51,178.78
3113	Indian Education For All		61,622.16	61,663.89
3114	American Indian Achievement Gap		33,434.00	31,020.00
3115	State Special Education Allowable Cost Payment to Districts		578,286.73	526,772.82
3116	Data For Achievement		59,001.63	59,033.31
3120	State - Guaranteed Tax Base Aid		4,961,136.04	4,552,891.20
6100	Material Prior Period Revenue Adjustments		7,003.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			23,023,555.85	22,810,606.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2023 Value	2024 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	10,403,752.22	10,259,933.74	
			2XX Personal Services - Employee Benefits	43,188.82	42,059.25	
			3XX Purchased Professional and Technical Services	30,056.08	51,482.23	
			4XX Purchased Property Services	3,945.76	5,528.97	
			5XX Other Purchased Services	120,881.03	128,295.15	
			6XX Supplies and Materials	109,643.29	208,003.49	
			8XX Other Expenditures	3,637.74	3,609.07	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	826,834.94	660,293.83	
			2XX Personal Services - Employee Benefits	3,346.05	2,659.87	
			3XX Purchased Professional and Technical Services	0.00	22,828.00	
			5XX Other Purchased Services	183.86	307.62	
			6XX Supplies and Materials	12,919.87	3,335.04	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
			8XX Other Expenditures	220.00	90.00	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	79,021.73	68,995.92	
			2XX Personal Services - Employee Benefits	344.33	298.08	
			3XX Purchased Professional and Technical Services	66.50	198.27	
			5XX Other Purchased Services	1,289.40	1,092.00	
			6XX Supplies and Materials	660.08	267.39	
			8XX Other Expenditures	103.25	157.50	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	386,285.51	379,017.23	
			2XX Personal Services - Employee Benefits	1,601.97	1,516.24	
			3XX Purchased Professional and Technical Services	0.00	2,825.67	
			5XX Other Purchased Services	42.79	57.78	
			6XX Supplies and Materials	27,805.19	25,545.42	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	181,109.52	194,363.82	
			2XX Personal Services - Employee Benefits	759.80	816.03	
			3XX Purchased Professional and Technical Services	102,806.91	117,202.26	
			5XX Other Purchased Services	18,121.96	12,832.20	
			6XX Supplies and Materials	19,104.95	7,869.02	
			8XX Other Expenditures	10,724.70	8,314.98	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	1,685,741.66	1,783,465.71	
			2XX Personal Services - Employee Benefits	6,894.39	7,298.31	
			3XX Purchased Professional and Technical Services	13,158.94	5,815.00	
			4XX Purchased Property Services	759.85	26.00	
			5XX Other Purchased Services	33,514.79	30,910.04	
			6XX Supplies and Materials	15,678.94	14,149.32	
			8XX Other Expenditures	8,321.75	6,521.90	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	226,811.51	223,918.07	
			2XX Personal Services - Employee Benefits	934.23	925.24	
			3XX Purchased Professional and Technical Services	30,381.12	42,898.99	
			4XX Purchased Property Services	22,378.51	7,196.70	
			5XX Other Purchased Services	6,503.21	248,176.73	
			6XX Supplies and Materials	3,251.76	3,125.54	
			8XX Other Expenditures	224.87	211.05	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	1,295,097.37	1,332,596.99	
			2XX Personal Services - Employee Benefits	49,242.07	52,692.93	
			3XX Purchased Professional and Technical Services	28,203.49	17,136.80	
			4XX Purchased Property Services	760,838.81	737,657.16	



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

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



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



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

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

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



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

Fund Code 10

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

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

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

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

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	95,347.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	414,543.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	484,062.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,827.52	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

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



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14		
PRC	Program	Function	Object	2023 Value	2024 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	232,321.88	240,734.51	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	46,003.40	31,822.78	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	13,959.94	19,409.14	
	325	Montana Digital Academy				
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	17,647.62	16,722.08	
	329	State - Miscellaneous Grants				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,219.13	760.80	
	360	State - Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	3,282.98	3,386.22	
	362	State Adult Education Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,343.90	4,333.38	
	365	Indian Education for All				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	7,683.76	8,598.41	
	377	State - Advanced Opportunity Aid				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,194.45	
	390	State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	241,150.92	248,475.49	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	362.54	0.00	
	650	Adult Education High School Equivalency Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	23,085.93	23,817.92	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	24,219.24	25,112.77	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	120,586.08	117,918.71	



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

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

Schedule Of Changes Worksheet Fund Code 14

Beginning Fund Balance					1,258,841.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,834,865.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,543,188.06 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,550,518.46 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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



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



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



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

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

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



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

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



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

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



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

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



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

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



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

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



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



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



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

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



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

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



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

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

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



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Project Reporter Summaries

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



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Project Reporter Summaries

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

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

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

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



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					111,078.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					223,045.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					242,145.44	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					91,978.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2023 Value	2024 Value
	1311 Driver's Education Fees		125,320.00	152,675.00
	1510 Interest Earnings		0.37	24.44
	3260 State - Driver's Education Reimbursement		41,700.00	42,900.00
	6100 Material Prior Period Revenue Adjustments		33,043.53	13,292.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			200,063.90	208,891.90

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

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					-1,514.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					208,891.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					207,284.97 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					92.03 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		445.88	531.97
	1910 Rentals		23,141.00	28,240.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			23,586.88	28,771.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20		
PRC	Program	Function	Object		2023 Value	2024 Value	
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX Supplies and Materials		650.00	337.35	
	24XX Support Services - School Administration						
			3XX Purchased Professional and Technical Services		180.00	180.00	
	25XX Support Services - Business						
			1XX Personal Services - Salaries		9,400.00	6,455.00	
			2XX Personal Services - Employee Benefits		45.12	30.98	
			3XX Purchased Professional and Technical Services		0.00	4,052.24	
			5XX Other Purchased Services		2,224.75	2,437.56	
			6XX Supplies and Materials		3,859.28	0.00	
	26XX Operation and Maintenance of Plant Services						
			1XX Personal Services - Salaries		6,716.80	5,246.78	
			2XX Personal Services - Employee Benefits		149.24	149.59	
			6XX Supplies and Materials		0.00	12.67	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					23,225.19	18,902.17	

Schedule Of Changes Worksheet					Fund Code 20	
Beginning Fund Balance					18,338.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					28,771.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,902.17	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					28,207.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28	
PRC	Revenue		2023 Value	2024 Value
1111	District Levy - Real Property		543,171.90	542,223.31
1112	District Levy - Personal Property		14,447.06	11,138.85
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles		215.70	3.10
1114	District Levy - Personal Property/Mobile Homes		4,100.86	4,237.38
1190	Penalties and Interest on Taxes		885.70	892.01
1510	Interest Earnings		16,842.31	16,751.40
1900	Other Revenue from Local Sources		38,172.90	39,124.50
1945	Fees - Users/Resale of Supplies		12,322.95	15,261.55
3281	State - Technology Aid		17,332.06	16,832.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			647,491.44	646,464.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 28	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	74,076.16	18,698.65
			5XX Other Purchased Services	1,990.80	731.06
			6XX Supplies and Materials	85,550.92	10,691.77
			8XX Other Expenditures	240.00	137.50
		24XX Support Services - School Administration			
			6XX Supplies and Materials	28.86	0.00
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	508,960.39	520,297.60
			2XX Personal Services - Employee Benefits	2,174.33	2,184.46
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	1,307.58	110,490.12
			4XX Purchased Property Services	52.32	42.00
			5XX Other Purchased Services	117,195.75	122,875.92
			6XX Supplies and Materials	203.58	3,068.81
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	12,567.55	7,899.35
			5XX Other Purchased Services	4,955.16	3,309.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				809,303.40	800,426.55



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Schedule Of Changes Worksheet

Fund Code 28

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

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

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

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

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					87,521.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					223,366.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					193,516.85	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	9,045.75	Less Last Year	1,688.72	(4b)	7,357.03	
					7,357.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					124,728.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	168,701.54	169,652.29
1112	District Levy - Personal Property	4,492.74	3,483.24
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	67.05	0.96
1114	District Levy - Personal Property/Mobile Homes	1,264.34	1,351.17
1190	Penalties and Interest on Taxes	267.82	303.92
1510	Interest Earnings	961.53	1,585.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>175,755.02</u>	<u>176,376.74</u>

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

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

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	25,390.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	176,376.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	179,176.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	22,591.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	1,885.83	2,868.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,885.83</u>	<u>2,868.17</u>

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

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

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					60,727.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,868.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					63,596.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2023 Value	2024 Value
	1111 District Levy - Real Property		890,939.10	1,591,597.77
	1112 District Levy - Personal Property		23,701.12	31,873.86
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles		353.96	5.09
	1114 District Levy - Personal Property/Mobile Homes		6,685.83	9,550.31
	1190 Penalties and Interest on Taxes		1,432.23	1,917.75
	1510 Interest Earnings		63,249.84	112,436.86
	1900 Other Revenue from Local Sources		16,555.26	4,500.00
	3283 State - School Major Maintenance Aid (SMMA)		152,491.33	153,801.73
	5200 Sale or Compensation for Loss of Assets		2,819.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>1,158,227.67</u>	<u>1,905,683.37</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	206,843.14
			2XX Personal Services - Employee Benefits	0.00	839.03
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	83,000.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	25,612.49	13,782.00
			4XX Purchased Property Services	159,771.47	226,500.21
			6XX Supplies and Materials	3,593.56	47,808.08
			7XX Property and Equipment Acquisition	72,088.75	46,892.75
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	625,109.25	625,041.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>886,175.52</u>	<u>1,250,706.23</u>



Trustees' Financial Summary

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0488 Helena H S

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					2,191,082.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,905,683.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,250,706.23	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	552,047.83	Less Last Year	545,878.63	(4b)	6,169.20	
					6,169.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,852,228.99	(5)



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Detail Expenditure

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



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Special Education Reversion

Special Education Allowable Cost Payments:

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

Prorated Cooperative Cost Payments:

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

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2026 Maximum Budget: 100%



Trustees' Financial Summary

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25 Lewis & Clark County

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,324,491.90	397,065.87	0.00	0.00	0.00
280	1XXX	2XX	4,989.50	1,709.34	0.00	0.00	0.00
280	1XXX	3XX	5,142.50	10,112.63	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,773.66	33,767.44	0.00	0.00	0.00
280	1XXX	6XX	6,919.21	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	183,688.70	41,004.13	0.00	0.00	0.00
280	21XX	2XX	467.27	403.55	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	150.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	139,811.40	0.00	0.00	0.00	0.00
280	24XX	2XX	566.42	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	2,194.49	0.00	0.00	0.00	0.00
280	24XX	6XX	281.76	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			1,672,476.81	484,062.96	0.00	0.00	0.00

2,156,539.77

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

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



Trustees' Financial Summary

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

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

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

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

*** Has comments.

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

*** Has comment.



Trustees' Financial Summary

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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
Governmental Activities *							
Compensated Absences	2,208,361.36	0.00	0.00	78,627.95	2,129,733.41	655,497.81	1,474,235.60
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,208,361.36	0.00	0.00	78,627.95	2,129,733.41	655,497.81	1,474,235.60

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

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



Trustees' Financial Summary

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Net Pension Liability FY2024

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