



# Trustees' Financial Summary

**FY2024-25**

Submit ID: 0487-36601197

**25 Lewis & Clark County**

**0487 Helena Elem**

**Due Date:**

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

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

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

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

## Certification

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

(Signature)

(Date)

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

(Signature)

(Date)

**County Superintendent** Katrina Chaney

(Signature)

(Date)

## Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY25 did the district employ a certified special education director? Yes

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

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



# Trustees' Financial Summary

**FY2024-25**

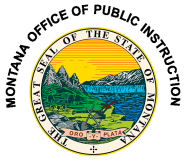
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**25 Lewis & Clark County**

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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
023	MAC School Share	LOCAL		
024	AWARE Flow through	STATE	None	
039	Staples Recycling	LOCAL		
042	Four Georgians Accounts	LOCAL	None	None
051	CRA Accounts	LOCAL		
052	HMS Accounts	LOCAL		
056	MT Digital Academy	STATE	N/A	N/A
059	Summer School Donations	LOCAL	None	None
074	State OTO Indian Education for All	STATE	None	State
100	Elementary Field Trips	LOCAL		
101	Elementary	LOCAL	None	None
112	Verizon iPhone resale	LOCAL		
114	Shodair Medicaid	STATE	N/A	N/A
115	Summer Kindergarten Camp FY20	LOCAL	N/A	N/A
119	Summer School Enrichment	LOCAL		
120	Sierra Park	LOCAL	None	None
122	District Leased Property	LOCAL	N/A	N/A
124	MAC Student Services	LOCAL		
126	Aggregate Reim/Indirects	LOCAL		Local
127	PCard Rebate	LOCAL	N/A	N/A
132	Broadwater School Supplies	LOCAL	None	None
133	Bryant School Supplies	LOCAL	None	None
134	Central School Supplies	LOCAL	None	None
135	Hawthorne School Supplies	LOCAL	None	None
140	Rossiter School Supplies	LOCAL	None	None
141	Smith School Supplies	LOCAL	None	None
142	Four Georgians School Supplies	LOCAL	None	None
143	Jim Darcy School Supplies	LOCAL	None	None
144	Warren School Supplies	LOCAL	None	None
145	Kessler Classroom Supplies Donations	LOCAL	N/A	N/A
170	Warren Donation	LOCAL		
212	Nat'l Board Certification Teacher Stipend	STATE		



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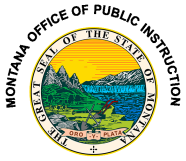
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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
235	Title III, Part A, English Language Aquisition & Enhancement	FEDERAL	0250487312025	84.365
241	PAX Good Behavior Grant	STATE	N/A	N/A
301	Computer Training	LOCAL		
302	G E D	LOCAL		
303	Summer Pottery	LOCAL	None	None
314	Title I, ESEA Schoolwide Program	FEDERAL	0250487312024	Federal
315	Title I, ESEA Schoolwide Program	FEDERAL	0250487312025	Federal
333	Bryant Donations FY 12	LOCAL	None	None
342	Miller Donation Central	LOCAL	None	None
345	Public Lands Travel - Central	LOCAL	N/A	N/A
346	Smart Green School Challenge - Central	STATE	None	None
351	2010 CRA Exxon Mobile	LOCAL	None	None
355	Hawthorne Donations	LOCAL	None	None
358	Hawthorne Student Council	LOCAL	N/A	N/A
360	Broadwater Class Act	LOCAL	None	None
364	Broadwater School Donations	LOCAL	None	
376	Miller Donation Jefferson	LOCAL	None	None
387	Karen Cox Memorial - 4G's	LOCAL	N/A	N/A
400	Rossiter Student Activities	LOCAL	None	None
401	Rossiter Shiver Shack	LOCAL	None	None
402	Rossiter Tech Fund	LOCAL	None	None
404	Rossiter Conflict Managers	LOCAL	None	None
408	Gifted and Talented	STATE		State
413	Smith School Donations	LOCAL	None	None
420	Donations Gifted and Talented	LOCAL		
430	Jim Darcy Donations	LOCAL	None	None
451	Kessler Donations	LOCAL	None	
454	Smart Schools Recycling Mini Grant-Kessler	STATE	None	None
460	CSPD Assistive Technology	FEDERAL	None	84.027
484	Title I, Part A, Improving Basic Programs	FEDERAL	0250487312024	84.010
485	Title I, Part A, Improving Basic Programs	FEDERAL	025487312025	84.010



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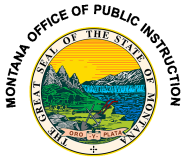
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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
508	Title VII, Indian Education	FEDERAL	S060A220856	84.060
512	Project Unify Special Olympics CRA	FEDERAL	None	84.380W
565	Stronger Connectons Grant	FEDERAL	0250487532024	84.424F
574	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0250487572024	84.196
575	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0250487572025	84.196
592	MT Health Care Foundation Planning Award	LOCAL	None	N/A
594	Dennis Washington Foundation - HMS Health Center	LOCAL	N/A	N/A
624	Title I, Part A, Improvement Grants	FEDERAL	0250487342024	84.010A
625	Title I, Part A, Improvement Grants	FEDERAL	0250487342025	84.010A
632	Broadwater Library	LOCAL	None	None
633	Bryant Library	LOCAL	None	None
634	Central Library	LOCAL	None	None
635	Hawthorne Library	LOCAL	None	None
637	Jefferson Library	LOCAL	None	None
640	Rossiter Library	LOCAL	None	None
641	Smith Library	LOCAL	None	None
642	Four Georgians Library	LOCAL	None	None
643	Jim Darcy Library	LOCAL	None	None
644	Warren Library	LOCAL	None	None
645	Kessler Library	LOCAL	None	None
651	CRA Library	LOCAL	None	None
652	HMS Library	LOCAL	None	None
664	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	0250487392024	84.371
714	Montana Solar Community Project	STATE	519029	N/A
738	ARP - Homeless Children and Youth	FEDERAL	0250487972021	84.425W
739	ARP - FCC Emergency Connectivity Program Fund	FEDERAL		84.425
771	Maintenance Accounts	LOCAL		
773	IDEA Part B	FEDERAL	V2504877717	84.027
774	Broadwater Fire Restoration FY24	LOCAL	N/A	N/A
777	Maintenance Sale Proceeds	LOCAL	None	None



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## Project Reporter Codes

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



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,075,162.28	1,300,509.66		1,291,086.88
02	Taxes Receivable - Real and Personal (120-149)	398,512.22	186,449.55		
03	Taxes Receivable - Protested (150-159)	10,018.19	4,316.07		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				373,968.83
06	Other Current Assets (190-210)	74,066.38			130,324.71
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,557,759.07	1,491,275.28		1,795,380.42
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	75,008.39	1,406.27		187,485.69
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	75,008.39	1,406.27		187,485.69
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	408,530.41	190,765.62		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	167,426.02			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,906,794.25	1,299,103.39		1,607,894.73
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,074,220.27	1,299,103.39		1,607,894.73
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,557,759.07	1,491,275.28		1,795,380.42



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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,532.75	2,163,877.08	4,347,540.25	94,161.51
02	Taxes Receivable - Real and Personal (120-149)	77,246.71			8,147.67
03	Taxes Receivable - Protested (150-159)	1,578.85			182.20
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			926,463.98	
06	Other Current Assets (190-210)	845.00	10,271.69	10,922.81	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	95,203.31	2,174,148.77	5,284,927.04	102,491.38
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	7,495.93		48,194.03	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	7,495.93		48,194.03	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	78,825.56		2,616.11	8,329.87
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			3,365.47	
48	Fund Balance for Budget	8,881.82	2,174,148.77	5,230,751.43	94,161.51
52	<b>TOTAL FUND BALANCE/EQUITY</b>	8,881.82	2,174,148.77	5,234,116.90	94,161.51
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	95,203.31	2,174,148.77	5,284,927.04	102,491.38



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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,995.25	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			2,247.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			6,773.03	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			19,015.28	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			19,015.28	
52	TOTAL FUND BALANCE/EQUITY			19,015.28	
53	TOTAL LIABILITIES AND FUND BALANCE			19,015.28	





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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	160,352.25	7,274.81		996,668.66
02	Taxes Receivable - Real and Personal (120-149)	17,502.28			132,708.39
03	Taxes Receivable - Protested (150-159)	413.88			3,734.81
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	178,268.41	7,274.81		1,133,111.86
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	17,916.16			136,443.20
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	160,352.25	7,274.81		996,668.66
52	<b>TOTAL FUND BALANCE/EQUITY</b>	160,352.25	7,274.81		996,668.66
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	178,268.41	7,274.81		1,133,111.86



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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	49,333.88	5,379,852.23	57,290.26	
02	Taxes Receivable - Real and Personal (120-149)		105,321.26		
03	Taxes Receivable - Protested (150-159)		2,509.70		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,919.40	
06	Other Current Assets (190-210)			4,905.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			300.00	
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	49,333.88	5,487,683.19	64,414.66	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		88,730.79	262.98	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>		88,730.79	262.98	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		107,830.96	25,047.36	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		2,392,845.08		
41	Unrestricted Net Assets (940)			39,104.32	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	49,333.88	2,898,276.36		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	49,333.88	5,291,121.44	39,104.32	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	49,333.88	5,487,683.19	64,414.66	



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			27,484.76	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			43,420.13	
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			70,904.89	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			70,904.89	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			70,904.89	
53	TOTAL LIABILITIES AND FUND BALANCE			70,904.89	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		150,629.54	8,847,345.62	397,879.64
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			112,313.78	
07	Inventories (220 & 230)		129,944.50		
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		280,574.04	8,959,659.40	397,879.64
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		147.91	150,355.30	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>		147.91	150,355.30	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		280,426.13	8,809,304.10	397,879.64
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		280,426.13	8,809,304.10	397,879.64
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		280,574.04	8,959,659.40	397,879.64



# Trustees' Financial Summary

FY2024-25

Submit ID: 0487-36601197

25 Lewis & Clark County

0487 Helena Elem

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		8,553,641.02	205,404.56	
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		8,553,641.02	205,404.56	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		287,118.92	590.67	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		287,118.92	590.67	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		6,515.79	1,664.87	
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		8,260,006.31	203,149.02	
52	TOTAL FUND BALANCE/EQUITY		8,266,522.10	204,813.89	
53	TOTAL LIABILITIES AND FUND BALANCE		8,553,641.02	205,404.56	



# Trustees' Financial Summary

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,790.09	1,086,089.85		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	11,790.09	1,086,089.85		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	11,790.09	1,086,089.85		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	11,790.09	1,086,089.85		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,790.09	1,086,089.85		



# Trustees' Financial Summary

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**25 Lewis & Clark County**

**0487 Helena Elem**

## Balance Sheet

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





# Trustees' Financial Summary

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**25 Lewis & Clark County**

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## Balance Sheet

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



# Trustees' Financial Summary

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

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2024 Value	2025 Value
1111	District Levy - Real Property	12,254,843.45	11,339,443.64
1112	District Levy - Personal Property	268,486.58	260,136.32
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	70.12	0.00
1114	District Levy - Personal Property/Mobile Homes	95,441.54	79,112.20
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	396.52
1190	Penalties and Interest on Taxes	18,802.88	19,243.67
1310	Individual Tuition	0.00	175.00
1320	Tuition from School Districts Within State	156,904.10	148,173.72
1510	Interest Earnings	174,289.00	172,023.74
1900	Other Revenue from Local Sources	3,002.22	7,179.99
1945	Fees - Users/Resale of Supplies	18,896.40	23,722.57
3110	Direct State Aid	15,649,249.89	16,060,652.48
3111	Quality Educator	1,505,668.61	1,437,006.16
3112	At Risk Student	151,906.94	144,613.87
3113	Indian Education For All	129,998.67	132,484.77
3114	American Indian Achievement Gap	83,660.00	79,618.00
3115	State Special Education Allowable Cost Payment to Districts	2,054,523.21	2,149,439.62
3116	Data For Achievement	124,452.93	126,836.82
3120	State - Guaranteed Tax Base Aid	8,587,045.82	9,687,105.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,277,242.36	41,867,365.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2024 Value	2025 Value	
	180	Summer School				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	2,251.85
			2XX	Personal Services - Employee Benefits	0.00	11.04
			6XX	Supplies and Materials	0.00	1,066.73
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	23,101,700.55	22,443,365.27
			2XX	Personal Services - Employee Benefits	93,006.85	94,417.64
			3XX	Purchased Professional and Technical Services	96,525.44	60,087.91
			4XX	Purchased Property Services	17,860.00	15,033.84
			5XX	Other Purchased Services	141,784.78	120,149.12
			6XX	Supplies and Materials	128,452.69	434,204.74
			8XX	Other Expenditures	398.00	370.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2024 Value	2025 Value
		<b>21XX Support Services - Students</b>			
		1XX	Personal Services - Salaries	822,256.89	921,273.97
		2XX	Personal Services - Employee Benefits	3,322.35	3,917.33
		3XX	Purchased Professional and Technical Services	112,277.53	97,344.59
		5XX	Other Purchased Services	690.08	2,158.73
		6XX	Supplies and Materials	5,946.60	1,393.91
		8XX	Other Expenditures	0.00	289,265.43
		<b>221X Improvement of Instruction Services</b>			
		1XX	Personal Services - Salaries	128,135.80	101,475.38
		2XX	Personal Services - Employee Benefits	553.57	445.18
		3XX	Purchased Professional and Technical Services	368.23	357.50
		5XX	Other Purchased Services	2,367.16	2,074.05
		6XX	Supplies and Materials	1,254.50	371.57
		8XX	Other Expenditures	412.50	287.05
		<b>222X Educational Media Services</b>			
		1XX	Personal Services - Salaries	1,257,673.48	1,156,375.41
		2XX	Personal Services - Employee Benefits	5,164.99	4,883.13
		3XX	Purchased Professional and Technical Services	2,484.93	1,776.99
		5XX	Other Purchased Services	294.27	452.22
		6XX	Supplies and Materials	44,092.07	40,793.53
		<b>23XX Support Services - General Administration</b>			
		1XX	Personal Services - Salaries	365,123.49	365,549.22
		2XX	Personal Services - Employee Benefits	2,697.40	2,957.94
		3XX	Purchased Professional and Technical Services	222,321.36	260,335.15
		4XX	Purchased Property Services	0.00	130.00
		5XX	Other Purchased Services	24,729.19	21,664.09
		6XX	Supplies and Materials	14,515.26	13,547.11
		8XX	Other Expenditures	15,442.12	25,606.18
		<b>24XX Support Services - School Administration</b>			
		1XX	Personal Services - Salaries	3,018,184.37	2,916,138.73
		2XX	Personal Services - Employee Benefits	12,338.82	12,164.55
		3XX	Purchased Professional and Technical Services	1,535.39	3,725.90
		4XX	Purchased Property Services	213.30	810.00
		5XX	Other Purchased Services	56,827.57	49,371.90
		6XX	Supplies and Materials	34,670.30	30,755.24
		8XX	Other Expenditures	9,965.10	10,061.20
		<b>25XX Support Services - Business</b>			
		1XX	Personal Services - Salaries	397,474.25	402,506.23
		2XX	Personal Services - Employee Benefits	1,656.20	1,710.89
		3XX	Purchased Professional and Technical Services	23,551.52	309,725.69
		4XX	Purchased Property Services	13,365.30	85,447.58
		5XX	Other Purchased Services	384,728.34	403,972.75



# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2024 Value	2025 Value
			6XX Supplies and Materials	5,831.61	104,681.95
			8XX Other Expenditures	391.95	731.68
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	2,981,545.09	2,726,357.70
			2XX Personal Services - Employee Benefits	116,428.68	110,898.02
			3XX Purchased Professional and Technical Services	55,071.01	28,018.57
			4XX Purchased Property Services	1,137,229.23	1,056,807.47
			5XX Other Purchased Services	14,725.57	10,113.90
			6XX Supplies and Materials	290,701.17	251,274.25
			7XX Property and Equipment Acquisition	0.00	67,433.91
			8XX Other Expenditures	8,047.79	10,621.35
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	0.00	502.60
			6XX Supplies and Materials	53.48	0.00
	<b>210 Non-Federal Alternative Education</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	115,936.03	90,412.52
			2XX Personal Services - Employee Benefits	426.00	359.56
			5XX Other Purchased Services	766.98	760.08
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	18,863.54	19,194.22
			2XX Personal Services - Employee Benefits	81.12	84.01
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	3,645,722.46	4,081,935.02
			2XX Personal Services - Employee Benefits	11,665.12	13,863.27
			3XX Purchased Professional and Technical Services	6,531.28	852.00
			4XX Purchased Property Services	0.00	325.00
			5XX Other Purchased Services	15,749.72	18,497.69
			6XX Supplies and Materials	7,728.12	4,352.85
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	975,573.53	945,308.05
			2XX Personal Services - Employee Benefits	3,951.29	3,512.29
			3XX Purchased Professional and Technical Services	1,470.00	0.00
			4XX Purchased Property Services	0.00	1,193.44
			5XX Other Purchased Services	861.34	0.00
			6XX Supplies and Materials	13,152.58	10,684.13
			8XX Other Expenditures	3,576.00	1,780.00
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services	10,231.20	17,369.40
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	189,858.81	264,304.67



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2024 Value	2025 Value
			2XX Personal Services - Employee Benefits	801.62	1,115.24
			3XX Purchased Professional and Technical Services	980.00	0.00
			5XX Other Purchased Services	2,786.04	3,245.17
			6XX Supplies and Materials	546.08	3,516.81
			8XX Other Expenditures	263.25	409.00
			<b>360 State - Gifted &amp; Talented Reimbursement</b>		
			<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	275,159.09	218,828.29
			2XX Personal Services - Employee Benefits	1,098.78	920.44
			3XX Purchased Professional and Technical Services	0.00	1,000.00
			5XX Other Purchased Services	2,020.39	602.85
			6XX Supplies and Materials	14,447.60	1,829.33
			<b>365 Indian Education for All</b>		
			<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	116,934.03	125,433.30
			2XX Personal Services - Employee Benefits	415.65	466.35
			3XX Purchased Professional and Technical Services	0.00	249.71
			5XX Other Purchased Services	12,087.11	3,469.39
			6XX Supplies and Materials	3,586.45	2,475.81
			8XX Other Expenditures	50.00	0.00
			<b>24XX Support Services - School Administration</b>		
			5XX Other Purchased Services	0.00	438.75
			<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>		
			<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	0.00	9,663.16
			2XX Personal Services - Employee Benefits	0.00	41.36
			6XX Supplies and Materials	0.00	2,673.62
			<b>710 School Sponsored Extracurricular Activities</b>		
			<b>34XX Extracurricular - Activities</b>		
			1XX Personal Services - Salaries	8,081.52	5,713.65
			2XX Personal Services - Employee Benefits	38.77	27.88
			3XX Purchased Professional and Technical Services	0.00	25.00
			4XX Purchased Property Services	9,466.40	4,878.92
			5XX Other Purchased Services	3,587.37	1,517.01
			6XX Supplies and Materials	7,057.25	8,714.04
			8XX Other Expenditures	0.00	275.00
			<b>720 School Sponsored Athletics</b>		
			<b>35XX Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries	87,298.00	87,879.01
			2XX Personal Services - Employee Benefits	417.36	434.13
			5XX Other Purchased Services	386.32	1,127.07
			6XX Supplies and Materials	0.00	245.06



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2024 Value	2025 Value	
	890	Other Community Services				
		33XX	Community Services			
			1XX Personal Services - Salaries	6,338.08	6,586.14	
			2XX Personal Services - Employee Benefits	26.04	27.61	
			5XX Other Purchased Services	780.00	780.00	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	0.88	0.00	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	284,803.56	522,752.02	
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA			
			950 Resources Transferred for Educational Savings Accounts	0.00	6,566.98	
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	3,375.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				41,037,990.88	41,581,317.16	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					3,620,746.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41,867,365.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					41,581,317.16	(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	167,426.02	Less Last Year	0.00 (4b)	167,426.02	
					167,426.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,074,220.27	(5)



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2024 Value	2025 Value
1111	District Levy - Real Property	5,334,301.76	5,487,055.90
1112	District Levy - Personal Property	116,671.28	124,785.07
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	28.04	0.00
1114	District Levy - Personal Property/Mobile Homes	39,401.88	35,804.64
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	154.26
1190	Penalties and Interest on Taxes	21,076.86	8,716.28
1420	Transportation Fees from Other School Districts Within State	26,361.92	26,361.92
1510	Interest Earnings	97,706.12	80,524.34
1945	Fees - Users/Resale of Supplies	5.00	0.00
2220	County On-Schedule Transportation Reimbursement	362,417.29	377,061.39
3210	State - On-Schedule Transportation Reimbursement	362,417.31	377,061.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,360,387.46	6,517,525.20

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

PRC	Program	Function	Object	2024 Value	2025 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
		1XX	Personal Services - Salaries	48,014.30	52,387.96
		2XX	Personal Services - Employee Benefits	222.16	247.61
		3XX	Purchased Professional and Technical Services	0.00	876.58
		5XX	Other Purchased Services	1,800.00	1,800.00
24XX Support Services - School Administration					
		1XX	Personal Services - Salaries	167,771.88	163,555.88
		2XX	Personal Services - Employee Benefits	727.15	722.16
		5XX	Other Purchased Services	870.00	907.50
26XX Operation and Maintenance of Plant Services					
		5XX	Other Purchased Services	17,061.82	18,966.43
		6XX	Supplies and Materials	0.00	119.56
27XX Student Transportation Services					
		1XX	Personal Services - Salaries	306,970.70	322,201.86
		2XX	Personal Services - Employee Benefits	3,002.57	2,921.74
		3XX	Purchased Professional and Technical Services	0.00	19,630.52
		4XX	Purchased Property Services	5,125.00	386.40
		5XX	Other Purchased Services	2,532,998.96	2,725,526.89
		6XX	Supplies and Materials	313,224.39	300,702.95
280 Special Education - Local and State					
27XX Student Transportation Services					
		5XX	Other Purchased Services	1,596,574.98	1,669,449.74



# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2024 Value	2025 Value
			6XX Supplies and Materials	57,969.60	49,565.45
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
		910 Operating Transfers to Other Funds		1,330,000.00	1,165,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,382,333.51	6,494,969.23

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					1,276,547.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,517,525.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,494,969.23 (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	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,299,103.39 (5)





# Trustees' Financial Summary

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

### 12 - School Food Services Fund

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

PRC	Revenue	2024 Value	2025 Value
	1510 Interest Earnings	89,905.49	75,030.75
	1611 National School Lunch Program	930,984.53	868,850.62
	1900 Other Revenue from Local Sources	973.80	703.35
	1920 Contributions/Donations from Private Sources	10,593.41	7,554.49
	4550 Federal School Nutrition Reimbursement	2,628,267.43	2,579,658.15
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	0.00	107,146.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,660,724.66	3,638,943.41

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

PRC	Program	Function	Object	2024 Value	2025 Value
	461	School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)			
		31XX	Food Services		
			5XX Other Purchased Services	141,297.45	107,146.05
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	142,915.92	111,383.16
			2XX Personal Services - Employee Benefits	686.16	546.54
			3XX Purchased Professional and Technical Services	9,869.00	12,650.38
			4XX Purchased Property Services	15,622.80	22,668.23
			5XX Other Purchased Services	3,440,859.56	3,558,011.62
			6XX Supplies and Materials	52,558.33	34,449.59
			7XX Property and Equipment Acquisition	29,350.00	33,538.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,833,159.22	3,880,393.57



# Trustees' Financial Summary

**FY2024-25**

Submit ID: 0487-36601197

**25 Lewis & Clark County**

**0487 Helena Elem**

## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance					1,849,344.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,638,943.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,880,393.57	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,607,894.73	(5)



# Trustees' Financial Summary

FY2024-25

Submit ID: 0487-36601197

25 Lewis & Clark County

0487 Helena Elem

## 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	2024 Value	2025 Value
1111	District Levy - Real Property	1,943,695.10	2,310,974.34
1112	District Levy - Personal Property	42,953.40	52,120.78
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	12.95	0.00
1114	District Levy - Personal Property/Mobile Homes	15,937.00	14,044.51
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	69.80
1190	Penalties and Interest on Taxes	3,013.82	3,479.51
1510	Interest Earnings	28,962.00	27,322.62
1900	Other Revenue from Local Sources	0.00	287.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,034,574.27	2,408,298.94

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

PRC	Program	Function	Object	2024 Value	2025 Value
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	1,761,020.95	2,008,074.84
			2XX Personal Services - Employee Benefits	8,495.50	9,882.80
			3XX Purchased Professional and Technical Services	224,834.28	185,746.28
			5XX Other Purchased Services	14,497.30	21,589.60
21XX Support Services - Students					
			1XX Personal Services - Salaries	39,194.54	176,872.50
			2XX Personal Services - Employee Benefits	184.21	888.88
			3XX Purchased Professional and Technical Services	17,227.61	23,841.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,065,454.39	2,426,896.34

#### Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	27,479.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,408,298.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,426,896.34	(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)	8,881.82	(5)



# Trustees' Financial Summary

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0487 Helena Elem

## 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	2024 Value	2025 Value
	1510 Interest Earnings	58,960.08	73,050.33
	1900 Other Revenue from Local Sources	6,607.61	7,925.84
	2240 County Retirement Distribution	7,021,279.22	5,868,881.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,086,846.91	5,949,857.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2024 Value	2025 Value
	180 Summer School				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	756.42	951.37
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,477,195.00	3,363,058.85
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	225,285.13	254,219.39
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	19,440.01	15,291.94
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	188,160.63	170,148.29
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	60,434.05	60,002.35
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	517,740.52	438,393.61
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	128,045.56	125,729.82
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	401,804.17	380,837.39
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	41,669.99	43,896.09
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	21,690.32	19,079.92
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	12,399.78	0.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,968.09	3,002.89



# Trustees' Financial Summary

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**25 Lewis & Clark County**

**0487 Helena Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2024 Value	2025 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	719,809.16	832,225.93
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	148,461.66	141,522.56
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	38,239.18	43,395.11
	<b>325 Montana Digital Academy</b>				
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	1,148.79	2,082.62
	<b>329 State - Miscellaneous Grants</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	6,376.43	4,655.26
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	2,555.98	0.00
	<b>360 State - Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	38,447.07	31,468.18
	<b>365 Indian Education for All</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	15,215.20	15,057.06
	<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	1,456.81
	<b>650 Adult Education High School Equivalency Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	13,860.11	12,346.92
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	2,022.16	1,809.19
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	14,971.64	14,936.33
	<b>890 Other Community Services</b>				
		<b>33XX Community Services</b>			
			2XX Personal Services - Employee Benefits	6,033.68	6,417.60
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	24,763.64	19,094.56
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			2XX Personal Services - Employee Benefits	152,765.55	184,314.55



Trustees' Financial Summary

FY2024-25

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25 Lewis & Clark County

0487 Helena Elem

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:6,282,259.926,185,394.59

Schedule Of Changes WorksheetFund Code 14

Beginning Fund Balance					2,409,685.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,949,857.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,185,394.59	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,174,148.77	(5)



# Trustees' Financial Summary

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25 Lewis & Clark County

0487 Helena Elem

## 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	2025 Value
023	MAC School Share	
	1510 Interest Earnings	32,893.50
	3357 Medicaid - Montana Administrative Claiming Reimbursement	37,168.98
024	AWARE Flow through	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	26,004.00
039	Staples Recycling	
	1510 Interest Earnings	191.00
042	Four Georgians Accounts	
	1510 Interest Earnings	3,007.92
	1920 Contributions/Donations from Private Sources	21,902.05
	6100 Material Prior Period Revenue Adjustments	486.46
051	CRA Accounts	
	1510 Interest Earnings	1,840.70
	1700 Student Extracurricular Activity Receipts	45,937.83
	1900 Other Revenue from Local Sources	181.97
	1920 Contributions/Donations from Private Sources	2,015.92
052	HMS Accounts	
	1510 Interest Earnings	863.39
	1700 Student Extracurricular Activity Receipts	6,493.13
	1900 Other Revenue from Local Sources	15.00
	1920 Contributions/Donations from Private Sources	13,977.00
056	MT Digital Academy	
	3250 Montana Digital Academy	12,163.17
059	Summer School Donations	
	1920 Contributions/Donations from Private Sources	1,000.00
100	Elementary Field Trips	
	1900 Other Revenue from Local Sources	220.52
112	Verizon iPhone resale	
	1510 Interest Earnings	136.23
114	Shodair Medicaid	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	507,491.30
119	Summer School Enrichment	
	1510 Interest Earnings	195.72
120	Sierra Park	
	1510 Interest Earnings	2,092.32
	1900 Other Revenue from Local Sources	6,000.00
	1910 Rentals	1,055.00
	1920 Contributions/Donations from Private Sources	5,545.00



# Trustees' Financial Summary

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**0487 Helena Elem**

6100	Material Prior Period Revenue Adjustments	-800.00
<b>122</b>	<b>District Leased Property</b>	
1910	Rentals	274,055.93
<b>124</b>	<b>MAC Student Services</b>	
1510	Interest Earnings	30,255.44
1900	Other Revenue from Local Sources	5,912.00
3355	Medicaid - Miscellaneous	246,535.97
3357	Medicaid - Montana Administrative Claiming Reimbursement	37,169.00
6100	Material Prior Period Revenue Adjustments	68,696.40
<b>126</b>	<b>Aggregate Reim/Indirects</b>	
1510	Interest Earnings	80,246.90
1900	Other Revenue from Local Sources	783.22
1920	Contributions/Donations from Private Sources	503.95
3357	Medicaid - Montana Administrative Claiming Reimbursement	37,169.00
4930	Federal Indirect Cost Recoveries/Aggregate of Reimbursements	169,486.96
<b>127</b>	<b>PCard Rebate</b>	
1510	Interest Earnings	2,452.38
1920	Contributions/Donations from Private Sources	13,811.92
<b>132</b>	<b>Broadwater School Supplies</b>	
1920	Contributions/Donations from Private Sources	5,526.00
<b>133</b>	<b>Bryant School Supplies</b>	
1920	Contributions/Donations from Private Sources	2,322.00
<b>134</b>	<b>Central School Supplies</b>	
1920	Contributions/Donations from Private Sources	6,655.00
<b>135</b>	<b>Hawthorne School Supplies</b>	
1920	Contributions/Donations from Private Sources	5,350.00
<b>140</b>	<b>Rossiter School Supplies</b>	
1920	Contributions/Donations from Private Sources	10,235.00
<b>141</b>	<b>Smith School Supplies</b>	
1920	Contributions/Donations from Private Sources	2,436.75
<b>142</b>	<b>Four Georgians School Supplies</b>	
1920	Contributions/Donations from Private Sources	7,210.00
<b>143</b>	<b>Jim Darcy School Supplies</b>	
1920	Contributions/Donations from Private Sources	2,252.00
<b>144</b>	<b>Warren School Supplies</b>	
1920	Contributions/Donations from Private Sources	200.00
<b>145</b>	<b>Kessler Classroom Supplies Donations</b>	
1510	Interest Earnings	184.86
1920	Contributions/Donations from Private Sources	6,110.00
<b>170</b>	<b>Warren Donation</b>	
1510	Interest Earnings	434.87
1920	Contributions/Donations from Private Sources	5,785.40
<b>212</b>	<b>Nat'l Board Certification Teacher Stipend</b>	
3245	Professional Stipend State E-Grant	37,000.00





# Trustees' Financial Summary

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**235 Title III, Part A, English Language Acquisition & Enhancement**

4320 Title III, Part A, English Language Acquisition & Language Enhancement 1,651.23

**241 PAX Good Behavior Grant**

3290 State - Other State Grants 26,312.00

**301 Computer Training**

1510 Interest Earnings 1,358.07

**302 G E D**

1510 Interest Earnings 1,658.80

1900 Other Revenue from Local Sources 420.00

**303 Summer Pottery**

1510 Interest Earnings 84.99

**314 Title I, ESEA Schoolwide Program**

4940 Title I, ESEA, Schoolwide Program 181,848.00

**315 Title I, ESEA Schoolwide Program**

4940 Title I, ESEA, Schoolwide Program 1,506,343.00

**333 Bryant Donations FY 12**

1510 Interest Earnings 61.56

1920 Contributions/Donations from Private Sources 7,851.40

**342 Miller Donation Central**

1510 Interest Earnings 374.04

1920 Contributions/Donations from Private Sources 4,986.95

**346 Smart Green School Challenge - Central**

3290 State - Other State Grants 2,000.00

**355 Hawthorne Donations**

1510 Interest Earnings 467.50

1920 Contributions/Donations from Private Sources 2,120.69

**358 Hawthorne Student Council**

1920 Contributions/Donations from Private Sources 582.93

**360 Broadwater Class Act**

1510 Interest Earnings 130.99

**364 Broadwater School Donations**

1510 Interest Earnings 883.77

1920 Contributions/Donations from Private Sources 5,684.88

**376 Miller Donation Jefferson**

1510 Interest Earnings 704.60

1920 Contributions/Donations from Private Sources 4,200.23

**387 Karen Cox Memorial - 4G's**

1920 Contributions/Donations from Private Sources 500.00

6100 Material Prior Period Revenue Adjustments -486.46

**400 Rossiter Student Activities**

1510 Interest Earnings 638.09

1920 Contributions/Donations from Private Sources 13,825.28

**401 Rossiter Shiver Shack**

1510 Interest Earnings 12.81

1920 Contributions/Donations from Private Sources 4,020.57



# Trustees' Financial Summary

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<b>402 Rossiter Tech Fund</b>	
1510 Interest Earnings	60.82
<b>404 Rossiter Conflict Managers</b>	
1510 Interest Earnings	125.83
<b>408 Gifted and Talented</b>	
3600 State - Gifted & Talented Reimbursement	26,957.00
<b>413 Smith School Donations</b>	
1510 Interest Earnings	576.82
1920 Contributions/Donations from Private Sources	4,790.29
<b>420 Donations Gifted and Talented</b>	
1510 Interest Earnings	673.52
1920 Contributions/Donations from Private Sources	7,445.25
<b>430 Jim Darcy Donations</b>	
1510 Interest Earnings	916.31
1920 Contributions/Donations from Private Sources	3,002.50
<b>451 Kessler Donations</b>	
1510 Interest Earnings	369.23
1920 Contributions/Donations from Private Sources	3,561.00
<b>454 Smart Schools Recycling Mini Grant-Kessler</b>	
3290 State - Other State Grants	2,000.00
<b>484 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	13,707.00
<b>485 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	18,916.00
<b>508 Title VII, Indian Education</b>	
4130 Title VI, Part A, Indian Education	1,116.24
<b>512 Project Unify Special Olympics CRA</b>	
4700 Federal Miscellaneous Grants from other State Agencies	270.75
<b>565 Stronger Connectons Grant</b>	
4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	177,761.00
<b>574 Title IX, Part A, Education for Homeless Children &amp; Youth</b>	
4380 Title IX, Part A, Education for Homeless Children & Youth	2,773.00
<b>575 Title IX, Part A, Education for Homeless Children &amp; Youth</b>	
4380 Title IX, Part A, Education for Homeless Children & Youth	27,930.00
<b>594 Dennis Washington Foundation - HMS Health Center</b>	
1920 Contributions/Donations from Private Sources	1,000.00
<b>624 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	16,709.00
<b>625 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	26,707.00
<b>632 Broadwater Library</b>	
1510 Interest Earnings	15.30
1900 Other Revenue from Local Sources	2,678.89
<b>633 Bryant Library</b>	
1900 Other Revenue from Local Sources	286.79



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**634 Central Library**

1510 Interest Earnings	67.98
1900 Other Revenue from Local Sources	2,070.34

**635 Hawthorne Library**

1510 Interest Earnings	15.34
1900 Other Revenue from Local Sources	2,594.00

**637 Jefferson Library**

1510 Interest Earnings	22.91
1900 Other Revenue from Local Sources	4,540.48

**640 Rossiter Library**

1510 Interest Earnings	174.12
1900 Other Revenue from Local Sources	2,820.57

**641 Smith Library**

1510 Interest Earnings	63.24
1900 Other Revenue from Local Sources	1,735.18

**642 Four Georgians Library**

1510 Interest Earnings	115.29
1900 Other Revenue from Local Sources	2,153.36

**643 Jim Darcy Library**

1510 Interest Earnings	106.49
1900 Other Revenue from Local Sources	1,828.11

**644 Warren Library**

1510 Interest Earnings	51.32
1900 Other Revenue from Local Sources	1,980.31

**645 Kessler Library**

1510 Interest Earnings	17.35
1900 Other Revenue from Local Sources	2,647.80

**651 CRA Library**

1510 Interest Earnings	267.95
1900 Other Revenue from Local Sources	2,042.09

**652 HMS Library**

1900 Other Revenue from Local Sources	396.29
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**664 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)**

4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	17,274.00
6100 Material Prior Period Revenue Adjustments	-614.00

**714 Montana Solar Community Project**

1510 Interest Earnings	384.35
1920 Contributions/Donations from Private Sources	51,600.00
6100 Material Prior Period Revenue Adjustments	-71,890.94

**738 ARP - Homeless Children and Youth**

7380 ARP - Homeless Children and Youth	955.00
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**739 ARP - FCC Emergency Connectivity Program Fund**

7390 ARP - FCC Emergency Connectivity Program Fund	54.60
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**771 Maintenance Accounts**

1510 Interest Earnings	701.20
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1900 Other Revenue from Local Sources	242.03
<b>773 IDEA Part B</b>	
4560 IDEA, Part B, Special Education	1,805,206.00
<b>774 Broadwater Fire Restoration FY24</b>	
5200 Sale or Compensation for Loss of Assets	4,860.39
<b>777 Maintenance Sale Proceeds</b>	
1510 Interest Earnings	211.52
5200 Sale or Compensation for Loss of Assets	571.99
<b>783 ARP - Homeless Children and Youth</b>	
7380 ARP - Homeless Children and Youth	26,518.00
<b>787 ARP - State School Emergency Relief Fund (ESSER III)</b>	
7850 ARP - State School Emergency Relief Fund	220,766.68
<b>793 IDEA Preschool</b>	
4570 IDEA, Special Education Preschool	53,862.00
<b>815 CSCT Match</b>	
1510 Interest Earnings	1,943.57
3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	252,546.04
<b>850 Work Comp MSGIA Closeout FY16</b>	
1510 Interest Earnings	8,194.66
1900 Other Revenue from Local Sources	64,609.05
<b>851 Unemployment Credit On Account</b>	
1510 Interest Earnings	939.22
<b>859 Tax Credit For Educational Improvement Donations</b>	
1925 Innovative Education Payment	167,250.00
<b>860 HeF Great Ideas Grants</b>	
1920 Contributions/Donations from Private Sources	100,905.52
<b>861 Helena Education Foundation</b>	
1900 Other Revenue from Local Sources	37,478.10
<b>869 Freeze Water Damage</b>	
5200 Sale or Compensation for Loss of Assets	6,813.20
<b>871 Lead Remediation Grant</b>	
3290 State - Other State Grants	121,280.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>6,793,817.73</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
024	AWARE Flow through				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		3XX Purchased Professional and Technical Services			26,004.00
		<b>024 Subtotal</b>			<u>26,004.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
042	Four Georgians Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		6,062.02
			5XX Other Purchased Services		2,867.62
			6XX Supplies and Materials		10,402.86
			042 Subtotal		19,332.50
051	CRA Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		212.00
			5XX Other Purchased Services		28,608.48
			6XX Supplies and Materials		15,707.14
			8XX Other Expenditures		1,397.39
			051 Subtotal		45,925.01
052	HMS Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		12,693.21
			6XX Supplies and Materials		4,931.16
	222X Educational Media Services				
			6XX Supplies and Materials		569.31
			052 Subtotal		18,193.68
056	MT Digital Academy				
	325 Montana Digital Academy				
	1XXX Instruction				
			1XX Personal Services - Salaries		12,103.86
			2XX Personal Services - Employee Benefits		59.31
			056 Subtotal		12,163.17
059	Summer School Donations				
	180 Summer School				
	1XXX Instruction				
			6XX Supplies and Materials		984.33
			059 Subtotal		984.33
074	State OTO Indian Education for All				
	365 Indian Education for All				
	1XXX Instruction				
			6XX Supplies and Materials		1,201.82
			074 Subtotal		1,201.82



# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
100	Elementary Field Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			220.52
		100 Subtotal			220.52
101	Elementary				
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries			432.70
		101 Subtotal			432.70
114	Shodair Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		3XX Purchased Professional and Technical Services			507,491.30
		114 Subtotal			507,491.30
115	Summer Kindergarten Camp FY20				
	180 Summer School				
	1XXX Instruction				
		1XX Personal Services - Salaries			3,377.92
		2XX Personal Services - Employee Benefits			16.45
		115 Subtotal			3,394.37
120	Sierra Park				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials			116.44
		120 Subtotal			116.44
122	District Leased Property				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries			160,486.06
		2XX Personal Services - Employee Benefits			2,344.72
		5XX Other Purchased Services			780.00
		6XX Supplies and Materials			62,276.57
		122 Subtotal			225,887.35
124	MAC Student Services				
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries			2,807.92
		2XX Personal Services - Employee Benefits			13.79
		3XX Purchased Professional and Technical Services			8,614.00



# Trustees' Financial Summary

FY2024-25

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25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
			<b>24XX Support Services - School Administration</b>		
			1XX Personal Services - Salaries		38,341.24
			2XX Personal Services - Employee Benefits		147.47
			<b>124 Subtotal</b>		49,924.42
<b>126</b>	<b>Aggregate Reim/Indirects</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		500.00
			2XX Personal Services - Employee Benefits		2.46
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services		15,990.00
		<b>25XX Support Services - Business</b>			
			3XX Purchased Professional and Technical Services		37,300.09
			5XX Other Purchased Services		169.00
			6XX Supplies and Materials		4,757.54
			8XX Other Expenditures		6,084.24
	<b>280 Special Education - Local and State</b>				
		<b>24XX Support Services - School Administration</b>			
			5XX Other Purchased Services		1,605.64
			<b>126 Subtotal</b>		66,408.97
<b>132</b>	<b>Broadwater School Supplies</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services		816.00
			6XX Supplies and Materials		4,366.88
			<b>132 Subtotal</b>		5,182.88
<b>133</b>	<b>Bryant School Supplies</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		1,198.20
			<b>133 Subtotal</b>		1,198.20
<b>134</b>	<b>Central School Supplies</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		5,984.08
			<b>134 Subtotal</b>		5,984.08
<b>135</b>	<b>Hawthorne School Supplies</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		3,717.81
			<b>135 Subtotal</b>		3,717.81



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
140	Rossiter School Supplies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		84.56
			6XX Supplies and Materials		10,084.75
			140 Subtotal		10,169.31
142	Four Georgians School Supplies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		7,208.78
			142 Subtotal		7,208.78
143	Jim Darcy School Supplies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,380.55
			143 Subtotal		1,380.55
144	Warren School Supplies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		55.98
			144 Subtotal		55.98
145	Kessler Classroom Supplies Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		3,594.12
			145 Subtotal		3,594.12
170	Warren Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		2,181.31
			6XX Supplies and Materials		4,938.57
			170 Subtotal		7,119.88
212	Nat'l Board Certification Teacher Stipend				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			1XX Personal Services - Salaries		37,000.00
			212 Subtotal		37,000.00





# Trustees' Financial Summary

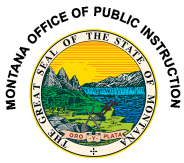
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25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
235	Title III, Part A, English Language Acquisition & Enhancement				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX	Instruction		
			5XX Other Purchased Services		455.98
			6XX Supplies and Materials		1,195.25
			235 Subtotal		1,651.23
241	PAX Good Behavior Grant				
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		27,351.05
			2XX Personal Services - Employee Benefits		134.03
			5XX Other Purchased Services		1,623.35
			6XX Supplies and Materials		2,328.46
			241 Subtotal		31,436.89
302	G E D				
	650	Adult Education High School Equivalency Programs			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		2,723.50
			302 Subtotal		2,723.50
314	Title I, ESEA Schoolwide Program				
	494	Title I, ESEA, Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		86,652.53
			2XX Personal Services - Employee Benefits		13,118.38
			5XX Other Purchased Services		40.85
			6XX Supplies and Materials		14,094.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		20,945.55
			2XX Personal Services - Employee Benefits		3,182.72
			3XX Purchased Professional and Technical Services		13,996.46
			5XX Other Purchased Services		5,444.72
			6XX Supplies and Materials		6,021.89
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		9,236.24
			2XX Personal Services - Employee Benefits		1,460.98
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		7,653.68
			314 Subtotal		181,848.00



# Trustees' Financial Summary

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

PRC	Program	Function	Object	2024 Value	2025 Value
315	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		930,005.77
			2XX Personal Services - Employee Benefits		137,968.49
			3XX Purchased Professional and Technical Services		20,164.34
			5XX Other Purchased Services		582.16
			6XX Supplies and Materials		7,641.20
		21XX Support Services - Students			
			1XX Personal Services - Salaries		221,254.37
			2XX Personal Services - Employee Benefits		33,403.23
			3XX Purchased Professional and Technical Services		29,000.00
			4XX Purchased Property Services		150.00
			5XX Other Purchased Services		3,134.61
			6XX Supplies and Materials		17,360.91
			8XX Other Expenditures		200.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		38,904.85
			2XX Personal Services - Employee Benefits		6,136.16
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			940 Indirect Costs		60,436.91
			315 Subtotal		1,506,343.00
333	Bryant Donations FY 12				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		1,125.00
			6XX Supplies and Materials		6,717.18
			333 Subtotal		7,842.18
342	Miller Donation Central				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		500.00
			5XX Other Purchased Services		1,098.29
			6XX Supplies and Materials		3,805.07
			342 Subtotal		5,403.36
345	Public Lands Travel - Central				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		35.05
			345 Subtotal		35.05



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0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
346	Smart Green School Challenge - Central				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		500.00
			346 Subtotal		500.00
351	2010 CRA Exxon Mobile				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		44.82
		8XX	Other Expenditures		133.41
			351 Subtotal		178.23
355	Hawthorne Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		500.00
		5XX	Other Purchased Services		325.45
		6XX	Supplies and Materials		2,639.58
			355 Subtotal		3,465.03
358	Hawthorne Student Council				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		258.06
			358 Subtotal		258.06
360	Broadwater Class Act				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		733.16
		6XX	Supplies and Materials		17.00
			360 Subtotal		750.16
364	Broadwater School Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		2,508.64
		6XX	Supplies and Materials		1,777.34
			364 Subtotal		4,285.98
376	Miller Donation Jefferson				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		1,545.05
		6XX	Supplies and Materials		2,621.47
			376 Subtotal		4,166.52



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
387	Karen Cox Memorial - 4G's				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		512.14
			387 Subtotal		512.14
400	Rossiter Student Activities				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		3,177.46
		6XX	Supplies and Materials		4,986.99
			400 Subtotal		8,164.45
401	Rossiter Shiver Shack				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		1,210.40
		6XX	Supplies and Materials		2,224.24
			401 Subtotal		3,434.64
408	Gifted and Talented				
	360 State - Gifted & Talented Reimbursement				
	1XXX Instruction				
		1XX	Personal Services - Salaries		460.00
		2XX	Personal Services - Employee Benefits		2.26
		5XX	Other Purchased Services		8,601.70
		6XX	Supplies and Materials		16,793.65
	62XX Resources Transferred to Other School Districts, Cooperatives or ESA				
		940	Indirect Costs		1,099.39
			408 Subtotal		26,957.00
413	Smith School Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		1,950.77
		6XX	Supplies and Materials		5,013.97
			413 Subtotal		6,964.74
420	Donations Gifted and Talented				
	360 State - Gifted & Talented Reimbursement				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		150.00
		6XX	Supplies and Materials		2,590.98
			420 Subtotal		2,740.98



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
430	Jim Darcy Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		3,499.38
			6XX Supplies and Materials		307.42
			430 Subtotal		3,806.80
451	Kessler Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,053.33
			6XX Supplies and Materials		4,752.99
			451 Subtotal		5,806.32
454	Smart Schools Recycling Mini Grant-Kessler				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		500.00
			454 Subtotal		500.00
484	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	21XX Support Services - Students				
			1XX Personal Services - Salaries		7,144.06
			2XX Personal Services - Employee Benefits		1,117.66
			3XX Purchased Professional and Technical Services		2,124.00
			5XX Other Purchased Services		1,550.00
			6XX Supplies and Materials		1,203.97
	62XX Resources Transferred to Other School Districts, Cooperatives or ESA				
			940 Indirect Costs		567.31
			484 Subtotal		13,707.00
485	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	21XX Support Services - Students				
			1XX Personal Services - Salaries		5,379.46
			2XX Personal Services - Employee Benefits		847.94
			3XX Purchased Professional and Technical Services		11,307.25
			5XX Other Purchased Services		595.00
			6XX Supplies and Materials		24.96
	62XX Resources Transferred to Other School Districts, Cooperatives or ESA				
			940 Indirect Costs		761.39
			485 Subtotal		18,916.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
508	Title VII, Indian Education				
	413	Title VI, Part A, Indian Education			
		1XXX	Instruction		
			4XX Purchased Property Services		75.00
			6XX Supplies and Materials		959.29
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		81.95
			508 Subtotal		1,116.24
512	Project Unify Special Olympics CRA				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			5XX Other Purchased Services		270.75
			512 Subtotal		270.75
565	Stronger Connectons Grant				
	459	Title IV, Part A, Student Support & Academic Enrichment (SSAE)			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		2,265.00
			2XX Personal Services - Employee Benefits		382.35
			3XX Purchased Professional and Technical Services		167,981.14
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		7,132.51
			565 Subtotal		177,761.00
574	Title IX, Part A, Education for Homeless Children & Youth				
	438	Title IX, Part A, Education for Homeless Children & Youth			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		2,281.78
			2XX Personal Services - Employee Benefits		362.73
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		128.49
			574 Subtotal		2,773.00
575	Title IX, Part A, Education for Homeless Children & Youth				
	438	Title IX, Part A, Education for Homeless Children & Youth			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		19,458.43
			2XX Personal Services - Employee Benefits		2,895.35
			5XX Other Purchased Services		40.00
			6XX Supplies and Materials		4,415.66
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		1,120.56
			575 Subtotal		27,930.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
592	MT Health Care Foundation Planning Award				
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			5XX Other Purchased Services		49.95
			592 Subtotal		49.95
594	Dennis Washington Foundation - HMS Health Center				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		21,000.00
			594 Subtotal		21,000.00
624	Title I, Part A, Improvement Grants				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,567.04
			2XX Personal Services - Employee Benefits		463.56
			6XX Supplies and Materials		12,985.21
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		693.19
			624 Subtotal		16,709.00
625	Title I, Part A, Improvement Grants				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			5XX Other Purchased Services		390.17
			6XX Supplies and Materials		5,307.32
		21XX	Support Services - Students		
			5XX Other Purchased Services		19,938.00
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		1,071.51
			625 Subtotal		26,707.00
632	Broadwater Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		2,670.18
			632 Subtotal		2,670.18
634	Central Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		2,292.74
			634 Subtotal		2,292.74



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
635	Hawthorne Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			2,610.20
		635 Subtotal			2,610.20
637	Jefferson Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			934.70
		637 Subtotal			934.70
640	Rossiter Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			2,783.53
		640 Subtotal			2,783.53
641	Smith Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			2,122.41
		641 Subtotal			2,122.41
642	Four Georgians Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			1,512.84
		642 Subtotal			1,512.84
643	Jim Darcy Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			1,733.53
		643 Subtotal			1,733.53
644	Warren Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			780.54
		644 Subtotal			780.54
645	Kessler Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			2,576.05
		645 Subtotal			2,576.05





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
651	CRA Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			3,612.31
		651 Subtotal			3,612.31
652	HMS Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			72.70
		652 Subtotal			72.70
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			4,876.48
		2XX Personal Services - Employee Benefits			829.41
		3XX Purchased Professional and Technical Services			2,800.00
		6XX Supplies and Materials			7,437.59
	62XX Resources Transferred to Other School Districts, Cooperatives or ESA				
		940 Indirect Costs			716.52
		664 Subtotal			16,660.00
738	ARP - Homeless Children and Youth				
	738 ARP - Homeless Children and Youth				
	221X Improvement of Instruction Services				
		1XX Personal Services - Salaries			774.69
		2XX Personal Services - Employee Benefits			138.82
	62XX Resources Transferred to Other School Districts, Cooperatives or ESA				
		940 Indirect Costs			41.49
		738 Subtotal			955.00
739	ARP - FCC Emergency Connectivity Program Fund				
	739 ARP- FCC Emergency Connectivity Program Fund				
	1XXX Instruction				
		5XX Other Purchased Services			54.60
		739 Subtotal			54.60
773	IDEA Part B				
	456 IDEA, Part B, Special Education				
	1XXX Instruction				
		1XX Personal Services - Salaries			1,895.92
		2XX Personal Services - Employee Benefits			1,179.90
	21XX Support Services - Students				
		1XX Personal Services - Salaries			1,503,249.97



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**0487 Helena Elem**

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

PRC	Program	Function	Object	2024 Value	2025 Value
			2XX Personal Services - Employee Benefits		226,451.35
		<b>62XX Resources Transferred to Other School Districts, Cooperatives or ESA</b>			
			940 Indirect Costs		72,428.86
			<b>773 Subtotal</b>		1,805,206.00
<b>774</b>	<b>Broadwater Fire Restoration FY24</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		51.97
		<b>26XX Operation and Maintenance of Plant Services</b>			
			6XX Supplies and Materials		978.50
			<b>774 Subtotal</b>		1,030.47
<b>783</b>	<b>ARP - Homeless Children and Youth</b>				
	<b>738 ARP - Homeless Children and Youth</b>				
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries		7,299.57
			2XX Personal Services - Employee Benefits		1,236.68
			5XX Other Purchased Services		624.40
			6XX Supplies and Materials		16,237.03
		<b>62XX Resources Transferred to Other School Districts, Cooperatives or ESA</b>			
			940 Indirect Costs		1,120.32
			<b>783 Subtotal</b>		26,518.00
<b>787</b>	<b>ARP - State School Emergency Relief Fund (ESSER III)</b>				
	<b>787 ARP - State School Emergency Relief Fund - Learning Loss</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		2,301.17
			2XX Personal Services - Employee Benefits		411.74
			3XX Purchased Professional and Technical Services		20,700.00
			5XX Other Purchased Services		63,174.72
			6XX Supplies and Materials		85,225.05
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services		7,500.00
			6XX Supplies and Materials		32,130.00
		<b>62XX Resources Transferred to Other School Districts, Cooperatives or ESA</b>			
			940 Indirect Costs		9,324.00
			<b>787 Subtotal</b>		220,766.68
<b>793</b>	<b>IDEA Preschool</b>				
	<b>457 IDEA, Special Education Preschool</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		45,222.26
			2XX Personal Services - Employee Benefits		6,480.87



# Trustees' Financial Summary

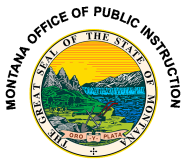
FY2024-25

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		2,158.87
			793 Subtotal		53,862.00
815	CSCT Match				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		221,592.47
		2XX	Personal Services - Employee Benefits		930.90
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries		648.53
		2XX	Personal Services - Employee Benefits		6.43
	25XX Support Services - Business				
		1XX	Personal Services - Salaries		12,780.47
		2XX	Personal Services - Employee Benefits		49.16
			815 Subtotal		236,007.96
859	Tax Credit For Educational Improvement Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		6,841.08
			859 Subtotal		6,841.08
860	HeF Great Ideas Grants				
	890 Other Community Services				
	33XX Community Services				
		1XX	Personal Services - Salaries		794.56
		2XX	Personal Services - Employee Benefits		3.89
		3XX	Purchased Professional and Technical Services		9,990.00
		5XX	Other Purchased Services		2,300.00
		6XX	Supplies and Materials		87,817.16
			860 Subtotal		100,905.61
861	Helena Education Foundation				
	890 Other Community Services				
	33XX Community Services				
		1XX	Personal Services - Salaries		37,321.29
		2XX	Personal Services - Employee Benefits		156.72
			861 Subtotal		37,478.01
869	Freeze Water Damage				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		21,632.72
			869 Subtotal		21,632.72



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

PRC	Program	Function	Object	2024 Value	2025 Value
871	Lead Remediation Grant				
	329	State - Miscellaneous Grants			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		121,280.51
			871 Subtotal		121,280.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					5,849,906.74

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	4,293,311.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,793,817.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,849,906.74	(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	3,365.47	
Less Last Year	6,470.73	(4b)
	-3,105.26	
	-3,105.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,234,116.90	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
023 MAC School Share	70,062.48	0.00	70,062.48
024 AWARE Flow through	26,004.00	26,004.00	0.00
039 Staples Recycling	191.00	0.00	191.00
042 Four Georgians Accounts	25,396.43	19,332.50	6,063.93
051 CRA Accounts	49,976.42	45,925.01	4,051.41
052 HMS Accounts	21,348.52	18,193.68	3,154.84
056 MT Digital Academy	12,163.17	12,163.17	0.00
059 Summer School Donations	1,000.00	984.33	15.67
074 State OTO Indian Education for All	0.00	1,201.82	-1,201.82
100 Elementary Field Trips	220.52	220.52	0.00
101 Elementary	0.00	432.70	-432.70
112 Verizon iPhone resale	136.23	0.00	136.23
114 Shodair Medicaid	507,491.30	507,491.30	0.00
115 Summer Kindergarten Camp FY20	0.00	3,394.37	-3,394.37
119 Summer School Enrichment	195.72	0.00	195.72
120 Sierra Park	13,892.32	116.44	13,775.88
122 District Leased Property	274,055.93	225,887.35	48,168.58
124 MAC Student Services	388,568.81	49,924.42	338,644.39
126 Aggregate Reim/Indirects	288,190.03	66,408.97	221,781.06



# Trustees' Financial Summary

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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
127 PCard Rebate	16,264.30	0.00	16,264.30
132 Broadwater School Supplies	5,526.00	5,182.88	343.12
133 Bryant School Supplies	2,322.00	1,198.20	1,123.80
134 Central School Supplies	6,655.00	5,984.08	670.92
135 Hawthorne School Supplies	5,350.00	3,717.81	1,632.19
140 Rossiter School Supplies	10,235.00	10,169.31	65.69
141 Smith School Supplies	2,436.75	0.00	2,436.75
142 Four Georgians School Supplies	7,210.00	7,208.78	1.22
143 Jim Darcy School Supplies	2,252.00	1,380.55	871.45
144 Warren School Supplies	200.00	55.98	144.02
145 Kessler Classroom Supplies Donations	6,294.86	3,594.12	2,700.74
170 Warren Donation	6,220.27	7,119.88	-899.61
212 Nat'l Board Certification Teacher Stipend	37,000.00	37,000.00	0.00
235 Title III, Part A, English Language Aquisition & Enhancement	1,651.23	1,651.23	0.00
241 PAX Good Behavior Grant	26,312.00	31,436.89	-5,124.89
301 Computer Training	1,358.07	0.00	1,358.07
302 G E D	2,078.80	2,723.50	-644.70
303 Summer Pottery	84.99	0.00	84.99
314 Title I, ESEA Schoolwide Program	181,848.00	181,848.00	0.00
315 Title I, ESEA Schoolwide Program	1,506,343.00	1,506,343.00	0.00
333 Bryant Donations FY 12	7,912.96	7,842.18	70.78
342 Miller Donation Central	5,360.99	5,403.36	-42.37
345 Public Lands Travel - Central	0.00	35.05	-35.05
346 Smart Green School Challenge - Central	2,000.00	500.00	1,500.00
351 2010 CRA Exxon Mobile	0.00	178.23	-178.23
355 Hawthorne Donations	2,588.19	3,465.03	-876.84
358 Hawthorne Student Council	582.93	258.06	324.87
360 Broadwater Class Act	130.99	750.16	-619.17
364 Broadwater School Donations	6,568.65	4,285.98	2,282.67
376 Miller Donation Jefferson	4,904.83	4,166.52	738.31
387 Karen Cox Memorial - 4G's	13.54	512.14	-498.60
400 Rossiter Student Activities	14,463.37	8,164.45	6,298.92
401 Rossiter Shiver Shack	4,033.38	3,434.64	598.74
402 Rossiter Tech Fund	60.82	0.00	60.82
404 Rossiter Conflict Managers	125.83	0.00	125.83
408 Gifted and Talented	26,957.00	26,957.00	0.00
413 Smith School Donations	5,367.11	6,964.74	-1,597.63
420 Donations Gifted and Talented	8,118.77	2,740.98	5,377.79
430 Jim Darcy Donations	3,918.81	3,806.80	112.01
451 Kessler Donations	3,930.23	5,806.32	-1,876.09
454 Smart Schools Recycling Mini Grant-Kessler	2,000.00	500.00	1,500.00
484 Title I, Part A, Improving Basic Programs	13,707.00	13,707.00	0.00



# Trustees' Financial Summary

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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
485 Title I, Part A, Improving Basic Programs	18,916.00	18,916.00	0.00
508 Title VII, Indian Education	1,116.24	1,116.24	0.00
512 Project Unify Special Olympics CRA	270.75	270.75	0.00
565 Stronger Connectons Grant	177,761.00	177,761.00	0.00
574 Title IX, Part A, Education for Homeless Children & Youth	2,773.00	2,773.00	0.00
575 Title IX, Part A, Education for Homeless Children & Youth	27,930.00	27,930.00	0.00
592 MT Health Care Foundation Planning Award	0.00	49.95	-49.95
594 Dennis Washington Foundation - HMS Health Center	1,000.00	21,000.00	-20,000.00
624 Title I, Part A, Improvement Grants	16,709.00	16,709.00	0.00
625 Title I, Part A, Improvement Grants	26,707.00	26,707.00	0.00
632 Broadwater Library	2,694.19	2,670.18	24.01
633 Bryant Library	286.79	0.00	286.79
634 Central Library	2,138.32	2,292.74	-154.42
635 Hawthorne Library	2,609.34	2,610.20	-0.86
637 Jefferson Library	4,563.39	934.70	3,628.69
640 Rossiter Library	2,994.69	2,783.53	211.16
641 Smith Library	1,798.42	2,122.41	-323.99
642 Four Georgians Library	2,268.65	1,512.84	755.81
643 Jim Darcy Library	1,934.60	1,733.53	201.07
644 Warren Library	2,031.63	780.54	1,251.09
645 Kessler Library	2,665.15	2,576.05	89.10
651 CRA Library	2,310.04	3,612.31	-1,302.27
652 HMS Library	396.29	72.70	323.59
664 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	16,660.00	16,660.00	0.00
714 Montana Solar Community Project	-19,906.59	0.00	-19,906.59
738 ARP - Homeless Children and Youth	955.00	955.00	0.00
739 ARP - FCC Emergency Connectivity Program Fund	54.60	54.60	0.00
771 Maintenance Accounts	943.23	0.00	943.23
773 IDEA Part B	1,805,206.00	1,805,206.00	0.00
774 Broadwater Fire Restoration FY24	4,860.39	1,030.47	3,829.92
777 Maintenance Sale Proceeds	783.51	0.00	783.51
783 ARP - Homeless Children and Youth	26,518.00	26,518.00	0.00
787 ARP - State School Emergency Relief Fund (ESSER III)	220,766.68	220,766.68	0.00
793 IDEA Preschool	53,862.00	53,862.00	0.00
815 CSCT Match	254,489.61	236,007.96	18,481.65
850 Work Comp MSGIA Closeout FY16	72,803.71	0.00	72,803.71
851 Unemployment Credit On Account	939.22	0.00	939.22
859 Tax Credit For Educational Improvement Donations	167,250.00	6,841.08	160,408.92
860 HeF Great Ideas Grants	100,905.52	100,905.61	-0.09
861 Helena Education Foundation	37,478.10	37,478.01	0.09
869 Freeze Water Damage	6,813.20	21,632.72	-14,819.52
871 Lead Remediation Grant	121,280.51	121,280.51	0.00



# Trustees' Financial Summary

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<b>Total</b>	<hr/>	<hr/>	<hr/>
	6,793,817.73	5,849,906.74	943,910.99



# Trustees' Financial Summary

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

### 17 - Adult Education Fund

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

PRC	Revenue	2024 Value	2025 Value
	1111 District Levy - Real Property	211,478.76	226,370.28
	1112 District Levy - Personal Property	4,662.69	5,140.02
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	1.37	0.00
	1114 District Levy - Personal Property/Mobile Homes	1,798.31	1,470.14
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	9.03
	1190 Penalties and Interest on Taxes	365.68	362.78
	1340 Fees for Adult Education	139.91	0.00
	1510 Interest Earnings	5,062.64	3,549.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		223,509.36	236,901.49

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

PRC	Program	Function	Object	2024 Value	2025 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	40,329.63	41,774.91
			2XX Personal Services - Employee Benefits	164.57	173.88
			3XX Purchased Professional and Technical Services	6,500.00	9,124.48
	650 Adult Education High School Equivalency Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	96,271.69	88,202.27
			2XX Personal Services - Employee Benefits	395.77	375.00
			3XX Purchased Professional and Technical Services	3,608.00	2,742.92
			4XX Purchased Property Services	133.00	0.00
			5XX Other Purchased Services	17,421.70	19,742.94
			6XX Supplies and Materials	8,613.98	923.23
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	70,000.00	70,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				243,438.34	233,059.63





# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 17**

Beginning Fund Balance	90,319.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	236,901.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	233,059.63	(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)	94,161.51	(5)



# Trustees' Financial Summary

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

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2024 Value	2025 Value	
	1510 Interest Earnings	1,130.98	378.68	
	1910 Rentals	39,841.75	39,278.38	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40,972.73	39,657.06	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		3XX Purchased Professional and Technical Services		180.00	105.00
	25XX Support Services - Business				
		1XX Personal Services - Salaries		1,800.00	9,920.00
		2XX Personal Services - Employee Benefits		8.64	48.61
		3XX Purchased Professional and Technical Services		7,525.60	0.00
		5XX Other Purchased Services		12,187.80	14,149.06
		6XX Supplies and Materials		0.00	6,773.03
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		14,173.28	12,369.87
		2XX Personal Services - Employee Benefits		262.03	260.00
		6XX Supplies and Materials		62.97	369.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				36,200.32	43,995.55

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					23,353.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,657.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					43,995.55 (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)					19,015.28 (5)



# Trustees' Financial Summary

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

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2024 Value	2025 Value
1111	District Levy - Real Property	503,091.95	496,503.51
1112	District Levy - Personal Property	11,078.36	11,341.56
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	3.16	0.00
1114	District Levy - Personal Property/Mobile Homes	4,116.07	3,351.30
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	17.86
1190	Penalties and Interest on Taxes	821.75	822.33
1510	Interest Earnings	4,279.88	5,054.47
1900	Other Revenue from Local Sources	68,755.50	79,971.96
1945	Fees - Users/Resale of Supplies	15,884.00	2,224.00
3281	State - Technology Aid	31,268.69	31,058.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		639,299.36	630,345.70

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

PRC	Program	Function	Object	2024 Value	2025 Value
1XX	Regular Education Programs - Elementary/Secondary				
1XXX	Instruction				
	3XX	Purchased Professional and Technical Services		31,032.90	0.00
	6XX	Supplies and Materials		1,220.35	0.00
	8XX	Other Expenditures		137.50	185.25
258X	Admin. Tech. - Technology Coordinator				
	1XX	Personal Services - Salaries		465,702.04	465,343.12
	2XX	Personal Services - Employee Benefits		1,955.83	1,974.00
25XX	Support Services - Business				
	3XX	Purchased Professional and Technical Services		7,966.66	4,422.21
	4XX	Purchased Property Services		7.80	0.00
	5XX	Other Purchased Services		22,860.60	195,134.85
	6XX	Supplies and Materials		1,507.32	2,795.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				532,391.00	669,854.84



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance					199,861.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					630,345.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					669,854.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					160,352.25	(5)



# Trustees' Financial Summary

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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	2024 Value	2025 Value
	1510 Interest Earnings	158.11	306.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		158.11	306.06

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

PRC	Program	Function	Object	2024 Value	2025 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

#### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	6,968.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	306.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,274.81	(5)



# Trustees' Financial Summary

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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	2024 Value	2025 Value
1111	District Levy - Real Property	4,562,773.13	3,822,562.99
1112	District Levy - Personal Property	100,324.58	88,498.78
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	28.15	28,440.98
1114	District Levy - Personal Property/Mobile Homes	36,521.58	0.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	159.94
1190	Penalties and Interest on Taxes	6,981.70	6,931.46
1510	Interest Earnings	62,871.73	70,675.38
3120	State - Guaranteed Tax Base Aid	861,450.16	908,763.64
9710	Residual Equity Transfers In	0.00	16,000.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,630,951.03	4,942,033.69

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

PRC	Program	Function	Object	2024 Value	2025 Value
1XX	Regular Education Programs - Elementary/Secondary				
	51XX	General Obligation Bonds, Special Assessments and Interest			
		830	Special Assessments	239,351.91	236,181.76
		840	Principal On Debt	2,635,000.00	2,760,000.00
		850	Interest on Debt	2,045,375.00	1,921,000.00
		860	Agent Fees/Issuance Costs	1,000.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,920,726.91	4,918,181.76

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	972,816.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,942,033.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,918,181.76	(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)	996,668.66	(5)



# Trustees' Financial Summary

FY2024-25

Submit ID: 0487-36601197

25 Lewis & Clark County

0487 Helena Elem

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

### 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2024 Value	2025 Value	
	1510 Interest Earnings	10,072.75	2,917.07	
	1900 Other Revenue from Local Sources	2,516.80	0.00	
	5200 Sale or Compensation for Loss of Assets	944.39	1,223.40	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,533.94	4,140.47	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		586.33	0.00
		6XX Supplies and Materials		0.00	19,612.00
		7XX Property and Equipment Acquisition		2,299.69	0.00
	999 Undistributed				
	9999 Undistributed				
		971 Residual Equity Transfers Out		0.00	16,000.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,886.02	35,612.52

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					80,805.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,140.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					35,612.52 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					49,333.88 (5)



# Trustees' Financial Summary

FY2024-25

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0487 Helena Elem

## 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	2024 Value	2025 Value
1111	District Levy - Real Property	3,168,210.37	3,132,520.15
1112	District Levy - Personal Property	67,700.31	71,189.55
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	9.46	0.00
1114	District Levy - Personal Property/Mobile Homes	18,720.30	20,450.60
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	52.83
1190	Penalties and Interest on Taxes	3,486.06	4,879.08
1510	Interest Earnings	107,266.29	167,744.51
1900	Other Revenue from Local Sources	17,235.20	50,970.79
3283	State - School Major Maintenance Aid (SMMA)	305,028.98	327,419.49
5200	Sale or Compensation for Loss of Assets	0.00	7,346.36
6100	Material Prior Period Revenue Adjustments	0.00	75,265.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,687,656.97	3,857,839.30

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

PRC	Program	Function	Object	2024 Value	2025 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	511,885.15	610,593.54
			2XX Personal Services - Employee Benefits	2,087.43	2,561.83
222X Educational Media Services					
			6XX Supplies and Materials	0.00	1,299.49
23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	83,000.00	84,718.92
26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services	70,558.27	170,615.15
			4XX Purchased Property Services	339,921.00	418,863.82
			6XX Supplies and Materials	101,756.83	16,774.87
			7XX Property and Equipment Acquisition	32,302.25	178,165.72
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	799,818.46	2,244,251.40
52XX Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	159,605.13	0.00
			850 Interest on Debt	6,858.24	0.00
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	0.00	12,419.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,107,792.76	3,740,264.45





# Trustees' Financial Summary

**FY2024-25**

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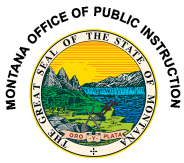
**25 Lewis & Clark County**

**0487 Helena Elem**

## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance					3,703,686.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,857,839.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,740,264.45	(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	2,392,845.08	Less Last Year	922,984.89	(4b)	1,469,860.19	
					1,469,860.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,291,121.44	(5)



# Trustees' Financial Summary

FY2024-25

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0487 Helena Elem

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

### 70 - Day Care Enterprise Fund

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

PRC	Revenue	2024 Value	2025 Value
	1510 Interest Earnings	1,639.35	283.55
	1900 Other Revenue from Local Sources	865,664.82	1,092,985.44
	1920 Contributions/Donations from Private Sources	0.00	209.99
	4550 Federal School Nutrition Reimbursement	51,112.79	58,897.79
	4700 Federal Miscellaneous Grants from other State Agencies	0.00	13,048.00
	5200 Sale or Compensation for Loss of Assets	0.00	135.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		918,416.96	1,165,559.77

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

PRC	Program	Function	Object	2024 Value	2025 Value
	470	Federal Miscellaneous Grants from other State Agencies			
		32XX	Enterprise Services		
			3XX Purchased Professional and Technical Services	0.00	13,048.00
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			1XX Personal Services - Salaries	936,080.53	1,008,085.35
			2XX Personal Services - Employee Benefits	3,590.84	3,953.97
			3XX Purchased Professional and Technical Services	8,249.52	8,093.02
			4XX Purchased Property Services	2,844.57	3,714.54
			5XX Other Purchased Services	29,660.24	29,518.73
			6XX Supplies and Materials	60,133.62	62,582.31
			8XX Other Expenditures	21,843.55	27,588.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,062,402.87	1,156,584.69

#### Schedule Of Changes Worksheet

Fund Code 70

Beginning Fund Balance	30,129.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,165,559.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,156,584.69	(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)	39,104.32	(5)



# Trustees' Financial Summary

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

### 74 - Purchasing Internal Service Fund

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

PRC	Revenue	2024 Value	2025 Value
	1510 Interest Earnings	1,081.63	1,115.01
	1970 Services Provided Other Funds	945.13	1,769.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,026.76	2,884.60

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

PRC	Program	Function	Object	2024 Value	2025 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			6XX Supplies and Materials	0.00	9,712.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	9,712.67

#### Schedule Of Changes Worksheet

Fund Code 74

Beginning Fund Balance	77,732.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,884.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,712.67	(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)	70,904.89	(5)



# Trustees' Financial Summary

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

### 77 - Miscellaneous Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 77
PRC	Revenue	2024 Value	2025 Value	
	1510 Interest Earnings	5,999.84	7,204.39	
	1900 Other Revenue from Local Sources	360.00	41.16	
	1945 Fees - Users/Resale of Supplies	252,921.51	238,038.27	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		259,281.35	245,283.82	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 77
PRC	Program	Function	Object	2024 Value	2025 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
		1XX Personal Services - Salaries		63,328.17	65,119.40
		2XX Personal Services - Employee Benefits		1,944.07	2,034.14
		3XX Purchased Professional and Technical Services		171.50	759.32
		4XX Purchased Property Services		33,969.98	33,879.54
		5XX Other Purchased Services		55,069.36	57,835.58
		6XX Supplies and Materials		56,515.76	23,414.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				210,998.84	183,042.83

Schedule Of Changes Worksheet					Fund Code 77
Beginning Fund Balance					218,185.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					245,283.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					183,042.83 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					280,426.13 (5)



# Trustees' Financial Summary

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

### 78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 78
PRC	Revenue	2024 Value	2025 Value
	1510 Interest Earnings	387,796.17	311,863.71
	1900 Other Revenue from Local Sources	1,418,908.49	1,147,572.73
	1970 Services Provided Other Funds	11,892,258.11	13,131,469.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,698,962.77	14,590,905.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 78
PRC	Program	Function	Object	2024 Value	2025 Value
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			1XX Personal Services - Salaries	101,841.85	106,591.67
			2XX Personal Services - Employee Benefits	15,225,484.72	14,182,785.47
			3XX Purchased Professional and Technical Services	80,370.28	48,445.18
			5XX Other Purchased Services	16,431.41	18,809.81
			6XX Supplies and Materials	2,155.73	1,810.23
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	66,490.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,426,283.99	14,424,932.90

Schedule Of Changes Worksheet					Fund Code 78
Beginning Fund Balance					8,643,331.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,590,905.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,424,932.90 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,809,304.10 (5)



# Trustees' Financial Summary

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

### 79 - Self Insurance Fund - Liability

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

PRC	Revenue	2024 Value	2025 Value
	1510 Interest Earnings	17,183.78	16,864.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,183.78	16,864.17

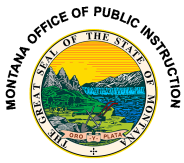
#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 79

PRC	Program	Function	Object	2024 Value	2025 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

#### Schedule Of Changes Worksheet

Fund Code 79

Beginning Fund Balance	381,015.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,864.17	(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)	397,879.64	(5)



# Trustees' Financial Summary

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

### 82 - Interlocal Agreement Fund

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

PRC	Revenue	2024 Value	2025 Value
	1510 Interest Earnings	311,549.40	261,326.42
	1900 Other Revenue from Local Sources	695.00	270.43
	5300 Operating Transfers from Other Funds	1,684,803.56	1,757,752.02
	5700 Resources Transferred from Other School Districts or Cooperatives	330,740.07	671,802.91
	6100 Material Prior Period Revenue Adjustments	0.00	614.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,327,788.03	2,691,765.78

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	780.48	2,762.04
			2XX Personal Services - Employee Benefits	3.76	13.55
			3XX Purchased Professional and Technical Services	76,496.40	107,090.44
			4XX Purchased Property Services	17,974.00	4,963.00
			5XX Other Purchased Services	22,808.77	64,612.62
			6XX Supplies and Materials	484,592.28	341,527.32
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services	8,614.00	0.00
			6XX Supplies and Materials	1,914.39	0.00
			8XX Other Expenditures	204,325.04	0.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	0.00	130.00
			2XX Personal Services - Employee Benefits	0.00	0.63
		222X	Educational Media Services		
			6XX Supplies and Materials	2,184.41	4,273.81
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	97,615.47	17,843.63
			5XX Other Purchased Services	0.00	222.50
			6XX Supplies and Materials	0.00	442.12
		24XX	Support Services - School Administration		
			3XX Purchased Professional and Technical Services	0.00	500.00
			4XX Purchased Property Services	400.00	261.00
			5XX Other Purchased Services	12.50	582.59
			6XX Supplies and Materials	5,840.16	16,555.17
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services	430,299.92	14,836.19
			4XX Purchased Property Services	80,351.19	1,467.65



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2024 Value	2025 Value
			5XX Other Purchased Services	653,060.68	571,271.68
			6XX Supplies and Materials	11,938.90	7,811.31
			8XX Other Expenditures	300.00	195.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	215.49	11,793.95
			5XX Other Purchased Services	16,245.90	0.00
		<b>27XX Student Transportation Services</b>			
			6XX Supplies and Materials	0.00	13,872.12
	<b>210 Non-Federal Alternative Education</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	1,171.93	3,371.03
			6XX Supplies and Materials	1,516.63	5,173.89
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	130.00	0.00
			2XX Personal Services - Employee Benefits	0.62	0.00
			3XX Purchased Professional and Technical Services	5,070.00	23,179.71
			4XX Purchased Property Services	153.95	0.00
			5XX Other Purchased Services	1,847.15	6,994.22
			6XX Supplies and Materials	7,925.07	4,776.56
		<b>21XX Support Services - Students</b>			
			5XX Other Purchased Services	1,655.07	0.00
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	0.00	251,326.97
			6XX Supplies and Materials	0.00	3,359.29
	<b>360 State - Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	22.32	0.00
			6XX Supplies and Materials	0.00	295.76
	<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	12,764.86	283.78
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			4XX Purchased Property Services	1,346.00	0.00
			5XX Other Purchased Services	421.62	286.04
			6XX Supplies and Materials	2,717.79	392.30
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			5XX Other Purchased Services	0.00	600.00
			6XX Supplies and Materials	53,319.17	13,975.06
			7XX Property and Equipment Acquisition	0.00	11,439.63





# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object		2024 Value	2025 Value
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	7,261.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,213,297.72	1,508,482.56

Schedule Of Changes Worksheet					Fund Code 82	
Beginning Fund Balance					7,427,523.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,691,765.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,508,482.56	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	6,515.79	Less Last Year	350,800.24	(4b)	-344,284.45
						-344,284.45 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,266,522.10	(5)



# Trustees' Financial Summary

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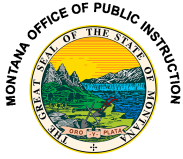
## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2024 Value	2025 Value
	1510 Interest Earnings	9,781.47	9,021.39
	1900 Other Revenue from Local Sources	0.00	131.79
	1XXX Revenues from Student Activities	102,441.29	116,092.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		112,222.76	125,245.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84
PRC	Program	Function	Object	2024 Value	2025 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	112,056.98	126,212.81
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	5,164.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				117,221.28	126,212.81

Schedule Of Changes Worksheet					Fund Code 84
Beginning Fund Balance					204,116.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					125,245.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					126,212.81 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	1,664.87	Less Last Year	0.00 (4b)	1,664.87
					1,664.87 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					204,813.89 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance  
86 - Payroll Clearing Fund

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

PRC	Program	Function	Object	2024 Value	2025 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 86

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



# Trustees' Financial Summary

FY2024-25

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25 Lewis & Clark County

0487 Helena Elem

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

### 87 - Claims Clearing Fund

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

PRC	Program	Function	Object	2024 Value	2025 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

#### Schedule Of Changes Worksheet

Fund Code 87

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



# Trustees' Financial Summary

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**0487 Helena Elem**

## Detail Expenditure

Fund	Account	Description	2024 Value	2025 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	51,900.41	6,499.50
XX	280 1XXX 112	Certified Teacher Staff Salaries	2,641,476.80	2,620,424.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	9,333.16
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	24,652,010.06	23,772,144.77
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	61,988.70	35,560.78
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	5,588.94	718.84
XX	XXX 26XX 41X	Energy Utility Services	869,408.53	814,163.48
XX	XXX 4XXX 725	Major Construction Services	764,307.21	2,244,251.40
XX	XXX XXXX 355	Technology Contracted Services	806,051.03	642,697.06
XX	XXX XXXX 455	Technology Repairs and Rental	88,470.23	98,461.97
XX	XXX XXXX 535	Technology Communication Services	216,213.47	193,053.11
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	13,717.30	26,363.82
XX	XXX XXXX 563	Educational Fees to Detention Facilities	1,100.00	2,220.00
XX	XXX XXXX 682	Technology Supplies	22,032.14	18,580.66
XX	XXX 1XXX 117	Teachers Aids	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	38,886.25	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	45,837.32	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 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	17,199.94	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	844,022.62
b. Related Services Block Grant Entitlement	281,323.16
c. Total Entitlements Subject to Reversion	1,125,345.78

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,496,709.88
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	7,779,601.97
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:

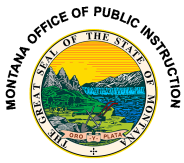
If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted 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 FY2027 Maximum Budget: 100%**



# Trustees' Financial Summary

**FY2024-25**

Submit ID: 0487-36601197

**25 Lewis & Clark County**

**0487 Helena Elem**

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	4,081,935.02	2,008,074.84	0.00	0.00	0.00
280	1XXX	2XX	13,863.27	9,882.80	0.00	0.00	0.00
280	1XXX	3XX	852.00	185,746.28	0.00	0.00	0.00
280	1XXX	4XX	325.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	18,497.69	21,589.60	0.00	0.00	0.00
280	1XXX	6XX	4,352.85	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	945,308.05	176,872.50	0.00	0.00	0.00
280	21XX	2XX	3,512.29	888.88	0.00	0.00	0.00
280	21XX	3XX	0.00	23,841.44	0.00	0.00	0.00
280	21XX	4XX	1,193.44	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	10,684.13	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	264,304.67	0.00	0.00	0.00	0.00
280	24XX	2XX	1,115.24	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	3,245.17	0.00	0.00	0.00	0.00
280	24XX	6XX	3,516.81	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			5,352,705.63	2,426,896.34	0.00	0.00	0.00

7,779,601.97

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 FY25 in Infinite Campus.



# Trustees' Financial Summary

FY2024-25

Submit ID: 0487-36601197

25 Lewis & Clark County

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	7,811,940.90	0.00	34,880.00	0.00	7,846,820.90
Buildings	100,689,668.46	-1,593.18	750,028.20	0.00	101,438,103.48
Machinery and Equipment	8,702,299.23	0.00	113,481.22	0.00	8,815,780.45
Construction in Progress	59,070.86	-5,035.00	180,265.33	54,035.86	180,265.33
Totals at Historical Cost	117,262,979.45	-6,628.18	1,078,654.75	54,035.86	118,280,970.16
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	117,262,979.45	-6,628.18	1,078,654.75	54,035.86	118,280,970.16

\* 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.

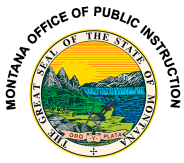
\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

Depreciation by Function for FY2025	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,262,083.52	0.00	0.00
General Administration (23XX)	7,010.38	0.00	0.00
School Administration (24XX)	6,595.60	0.00	0.00
Financial Administration (25XX)	8,276.45	0.00	0.00
Operations and Maintenance (26XX)	304,426.70	0.00	0.00
Transportation (27XX)	63,431.77	0.00	0.00
Food Service (31XX)	28,410.59	0.00	0.00
Enterprise Operations (32XX)	3,953.52	0.00	0.00
Extracurricular (34XX, 35XX)	28,851.57	0.00	0.00
Total Depreciation for FY2025	1,713,040.10	0.00	0.00

\*\*\* Has comment.





# Trustees' Financial Summary

FY2024-25

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2024	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2025) [a+b-c-d]	(f) Current Portion Due FY2026	(g) Long-Term Portion Due FY2027
<b>Business Activities</b>							
Compensated Absences	135,414.27	0.00	0.00	18,400.98	117,013.29	0.00	117,013.29
Total Business Activity							
Non-bond Long-Term Liabilities	135,414.27	0.00	0.00	18,400.98	117,013.29	0.00	117,013.29
<b>Governmental Activities *</b>							
Compensated Absences	3,453,775.13	33,311.21	0.00	0.00	3,487,086.34	0.00	3,487,086.34
Total Governmental Activity							
Non-bond Long-Term Liabilities	3,453,775.13	33,311.21	0.00	0.00	3,487,086.34	0.00	3,487,086.34
<b>Bond(s)</b>							
09/20/2017	41,050,000.00	0.00	2,425,000.00	0.00	38,625,000.00	2,545,000.00	36,080,000.00
06/05/2019	6,480,000.00	0.00	335,000.00	0.00	6,145,000.00	345,000.00	5,800,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	47,530,000.00	0.00	2,760,000.00	0.00	44,770,000.00	2,890,000.00	41,880,000.00

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

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



# Trustees' Financial Summary

**FY2024-25**

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**25 Lewis & Clark County**

**0487 Helena Elem**

## Net Pension Liability FY2025

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	6,264,539.45	0.00	375,758.50	5,888,780.95
Net Pension - TRS	42,069,732.00	0.00	3,043,010.26	39,026,721.74
<b>Business</b>				
Net Pension - TRS	892,364.39	0.00	298,048.83	594,315.56