



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

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: Samantha Holman **Phone #:** (406) 324-2040

(Signature)

(Date)

Chair, Board of Trustees: Jennifer Walsh

(Signature)

(Date)

County Superintendent Katrina Chaney

(Signature)

(Date)

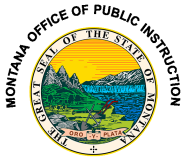
Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY26 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

FY2025-26

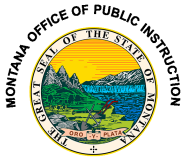
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Project Reporter Codes

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
137	Jefferson School Supplies	LOCAL		
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		



Trustees' Financial Summary

FY2025-26

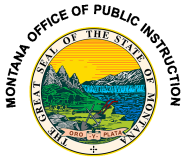
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25 Lewis & Clark County

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
212	Nat'l Board Certification Teacher Stipend	STATE		
235	Title III, Part A, English Language Aquisition & Enhancement	FEDERAL	0250487312025	84.365
236	Title III, Part A, English Language Aquisition & Enhancement	FEDERAL	0250487312026	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
316	Title I, ESEA Schoolwide Program	FEDERAL	0250487312026	Federal
333	Bryant Donations FY 12	LOCAL	None	None
337	Smart Schools Recycling Mini Grant - Bryant	STATE		
341	MT CANCER CONTROL PROGRAM	LOCAL		
342	Miller Donation Central	LOCAL	None	None
343	Smart School Recycling Mini Grant - Central	STATE		
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
405	Rossiter Stem After School Program	LOCAL		
407	Rossiter Afterschool Art FY26	LOCAL		
408	Gifted and Talented	STATE		State



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
413	Smith School Donations	LOCAL	None	None
420	Donations Gifted and Talented	LOCAL		
430	Jim Darcy Donations	LOCAL	None	None
431	Karen Cox Memorial - Jim Darcy	LOCAL		
451	Kessler Donations	LOCAL	None	
452	Karen Cox Memorial - FY26 Kessler	LOCAL		
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	0250487312025	84.010
486	Title I, Part A, Improving Basic Programs	FEDERAL	0250487312026	84.010
508	Title VII, Indian Education	FEDERAL	S060A220856	84.060
510	CRA Art Center	LOCAL		
512	Project Unify Special Olympics CRA	FEDERAL	None	84.380W
522	Peter R Marsh Foundation - HMS FY26	LOCAL		
565	Stronger Connectons Grant	FEDERAL	0250487532024	84.424F
569	Homeless Donations FY26	LOCAL		
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
576	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0250487572026	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
626	Title I, Part A, Improvement Grants	FEDERAL	0250487342026	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



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FY2025-26

Submit ID: 0487-07159582

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
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
665	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	TBD	84.371
714	Montana Solar Community Project	STATE	519029	N/A
715	Montana Solar Community Project - Smith	STATE		
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
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
866	4Gs Vandalism FY26	LOCAL		
869	Freeze Water Damage	LOCAL	N/A	N/A
871	Lead Remediation Grant	STATE		
872	AED Reimbursement Program	STATE		



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FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,330,395.69	1,587,796.97		1,210,565.05
02	Taxes Receivable - Real and Personal (120-149)	336,386.87	154,439.06		
03	Taxes Receivable - Protested (150-159)	7,965.25	3,764.43		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				166,840.94
06	Other Current Assets (190-210)	57,209.64			171,316.53
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	3,575.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,735,532.45	1,746,000.46		1,548,722.52
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	361,872.64	146,869.45		206,330.63
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	361,872.64	146,869.45		206,330.63
DEFERRED INFLOWS					
36	Deferred Inflows (680)	344,352.12	158,203.49		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,029,307.69	1,440,927.52		1,342,391.89
52	TOTAL FUND BALANCE/EQUITY	4,029,307.69	1,440,927.52		1,342,391.89
53	TOTAL LIABILITIES AND FUND BALANCE	4,735,532.45	1,746,000.46		1,548,722.52



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	147,035.20	1,384,064.25	4,754,404.24	163,174.30
02	Taxes Receivable - Real and Personal (120-149)	63,983.71			7,061.74
03	Taxes Receivable - Protested (150-159)	1,581.46			162.20
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			993,411.37	
06	Other Current Assets (190-210)		20,259.06	69,082.96	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	212,600.37	1,404,323.31	5,816,898.57	170,398.24
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	289.80		184,337.51	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	289.80		184,337.51	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	65,565.17		2,616.11	7,223.94
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	146,745.40	1,404,323.31	5,629,944.95	163,174.30
52	TOTAL FUND BALANCE/EQUITY	146,745.40	1,404,323.31	5,629,944.95	163,174.30
53	TOTAL LIABILITIES AND FUND BALANCE	212,600.37	1,404,323.31	5,816,898.57	170,398.24



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FY2025-26

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,515.15	
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)			4,220.50	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			6,976.22	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			15,711.87	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			15,711.87	
52	TOTAL FUND BALANCE/EQUITY			15,711.87	
53	TOTAL LIABILITIES AND FUND BALANCE			15,711.87	



Trustees' Financial Summary

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Balance Sheet

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



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	638,950.59	72,926.18		996,833.65
02	Taxes Receivable - Real and Personal (120-149)	15,123.32			56,983.31
03	Taxes Receivable - Protested (150-159)	357.23			198.89
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	654,431.14	72,926.18		1,054,015.85
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	3,956.81			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	3,956.81			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	15,480.55			57,182.20
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	634,993.78	72,926.18		996,833.65
52	TOTAL FUND BALANCE/EQUITY	634,993.78	72,926.18		996,833.65
53	TOTAL LIABILITIES AND FUND BALANCE	654,431.14	72,926.18		1,054,015.85



Trustees' Financial Summary

FY2025-26

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25 Lewis & Clark County

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,785,972.42	4,992,857.09	190,140.99	
02	Taxes Receivable - Real and Personal (120-149)		89,629.11		
03	Taxes Receivable - Protested (150-159)		2,214.82		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			31,894.42	
06	Other Current Assets (190-210)			4,797.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	33,785,972.42	5,084,701.02	226,832.41	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	3,762,335.29	4,580,351.85	320.57	
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	3,762,335.29	4,580,351.85	320.57	
DEFERRED INFLOWS					
36	Deferred Inflows (680)		91,843.93	6,771.18	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			219,740.66	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	30,023,637.13	412,505.24		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	30,023,637.13	412,505.24	219,740.66	
53	TOTAL LIABILITIES AND FUND BALANCE	33,785,972.42	5,084,701.02	226,832.41	



Trustees' Financial Summary

FY2025-26

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25 Lewis & Clark County

0487 Helena Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			29,512.70	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			40,957.32	
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			70,470.02	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			70,470.02	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			70,470.02	
53	TOTAL LIABILITIES AND FUND BALANCE			70,470.02	



Trustees' Financial Summary

FY2025-26

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25 Lewis & Clark County

0487 Helena Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		162,751.39	7,864,734.62	414,084.21
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			212,273.93	
07	Inventories (220 & 230)		121,249.79		
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		284,001.18	8,077,008.55	414,084.21
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		1,310.05	44,982.11	
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		1,310.05	44,982.11	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		282,691.13	8,032,026.44	414,084.21
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		282,691.13	8,032,026.44	414,084.21
53	TOTAL LIABILITIES AND FUND BALANCE		284,001.18	8,077,008.55	414,084.21



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		10,272,140.97	244,394.05	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		2,540.99		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		10,274,681.96	244,394.05	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		158,878.67		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		158,878.67		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		10,115,803.29	244,394.05	
52	TOTAL FUND BALANCE/EQUITY		10,115,803.29	244,394.05	
53	TOTAL LIABILITIES AND FUND BALANCE		10,274,681.96	244,394.05	



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,463.40	4,095,980.47		
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	12,463.40	4,095,980.47		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)	12,463.40	4,095,980.47		
35	TOTAL LIABILITIES	12,463.40	4,095,980.47		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	12,463.40	4,095,980.47		



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Balance Sheet

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



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Balance Sheet

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



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

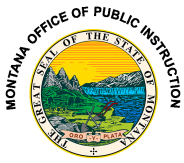
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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2025 Value	2026 Value
1111	District Levy - Real Property	11,339,443.64	11,254,620.66
1112	District Levy - Personal Property	260,136.32	291,367.40
1114	District Levy - Personal Property/Mobile Homes	79,112.20	97,409.42
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	396.52	2,039.04
1190	Penalties and Interest on Taxes	19,243.67	31,397.66
1310	Individual Tuition	175.00	0.00
1320	Tuition from School Districts Within State	148,173.72	456,352.35
1510	Interest Earnings	172,023.74	163,007.81
1900	Other Revenue from Local Sources	7,179.99	18,263.64
1945	Fees - Users/Resale of Supplies	23,722.57	0.00
3110	Direct State Aid	16,060,652.48	16,927,282.89
3111	Quality Educator	1,437,006.16	3,022,276.53
3112	At Risk Student	144,613.87	145,811.70
3113	Indian Education For All	132,484.77	139,788.70
3114	American Indian Achievement Gap	79,618.00	78,684.00
3115	State Special Education Allowable Cost Payment to Districts	2,149,439.62	2,052,315.90
3116	Data For Achievement	126,836.82	133,837.90
3120	State - Guaranteed Tax Base Aid	9,687,105.96	10,472,937.50
6100	Material Prior Period Revenue Adjustments	0.00	3,720.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,867,365.05	45,291,113.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2025 Value	2026 Value	
	180	Summer School				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	2,251.85	18,131.31
			2XX	Personal Services - Employee Benefits	11.04	271.35
			3XX	Purchased Professional and Technical Services	0.00	450.00
			5XX	Other Purchased Services	0.00	60.48
			6XX	Supplies and Materials	1,066.73	1,104.41
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	22,443,365.27	23,336,492.05
			2XX	Personal Services - Employee Benefits	94,417.64	96,148.73
			3XX	Purchased Professional and Technical Services	60,087.91	176,284.18
			4XX	Purchased Property Services	15,033.84	9,925.62
			5XX	Other Purchased Services	120,149.12	113,102.91
			6XX	Supplies and Materials	434,204.74	881,319.29



Trustees' Financial Summary

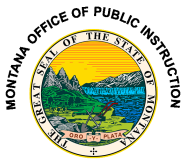
FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2025 Value	2026 Value
			7XX Property and Equipment Acquisition	0.00	90,324.90
			8XX Other Expenditures	370.00	695.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	921,273.97	777,339.72
			2XX Personal Services - Employee Benefits	3,917.33	3,028.15
			3XX Purchased Professional and Technical Services	97,344.59	120,095.30
			5XX Other Purchased Services	2,158.73	500.00
			6XX Supplies and Materials	1,393.91	11,390.03
			8XX Other Expenditures	289,265.43	240,495.71
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	101,475.38	144,393.75
			2XX Personal Services - Employee Benefits	445.18	628.19
			3XX Purchased Professional and Technical Services	357.50	2,858.53
			5XX Other Purchased Services	2,074.05	10,185.74
			6XX Supplies and Materials	371.57	49.49
			8XX Other Expenditures	287.05	328.52
		222X Educational Media Services			
			1XX Personal Services - Salaries	1,156,375.41	1,154,950.66
			2XX Personal Services - Employee Benefits	4,883.13	4,770.77
			3XX Purchased Professional and Technical Services	1,776.99	150.00
			5XX Other Purchased Services	452.22	106.76
			6XX Supplies and Materials	40,793.53	41,325.05
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	365,549.22	353,048.02
			2XX Personal Services - Employee Benefits	2,957.94	1,742.14
			3XX Purchased Professional and Technical Services	260,335.15	371,508.33
			4XX Purchased Property Services	130.00	0.00
			5XX Other Purchased Services	21,664.09	22,403.98
			6XX Supplies and Materials	13,547.11	21,891.22
			8XX Other Expenditures	25,606.18	19,021.35
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	2,916,138.73	2,999,176.93
			2XX Personal Services - Employee Benefits	12,164.55	12,148.05
			3XX Purchased Professional and Technical Services	3,725.90	1,450.00
			4XX Purchased Property Services	810.00	0.00
			5XX Other Purchased Services	49,371.90	46,883.93
			6XX Supplies and Materials	30,755.24	27,999.24
			8XX Other Expenditures	10,061.20	9,299.20
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	0.00	507,367.07
			2XX Personal Services - Employee Benefits	0.00	2,094.34



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2025 Value	2026 Value
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	402,506.23	474,685.90
		2XX	Personal Services - Employee Benefits	1,710.89	1,987.13
		3XX	Purchased Professional and Technical Services	309,725.69	244,607.30
		4XX	Purchased Property Services	85,447.58	10,857.60
		5XX	Other Purchased Services	403,972.75	743,042.02
		6XX	Supplies and Materials	104,681.95	115,632.20
		8XX	Other Expenditures	731.68	824.00
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	2,726,357.70	2,686,134.73
		2XX	Personal Services - Employee Benefits	110,898.02	115,893.12
		3XX	Purchased Professional and Technical Services	28,018.57	20,630.05
		4XX	Purchased Property Services	1,056,807.47	1,107,505.86
		5XX	Other Purchased Services	10,113.90	9,317.63
		6XX	Supplies and Materials	251,274.25	335,779.30
		7XX	Property and Equipment Acquisition	67,433.91	0.00
		8XX	Other Expenditures	10,621.35	8,258.36
		27XX Student Transportation Services			
		5XX	Other Purchased Services	502.60	0.00
	210 Non-Federal Alternative Education				
		1XXX Instruction			
		1XX	Personal Services - Salaries	90,412.52	120,661.04
		2XX	Personal Services - Employee Benefits	359.56	461.50
		5XX	Other Purchased Services	760.08	256.28
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	19,194.22	19,828.69
		2XX	Personal Services - Employee Benefits	84.01	85.32
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	4,081,935.02	5,151,407.67
		2XX	Personal Services - Employee Benefits	13,863.27	17,891.11
		3XX	Purchased Professional and Technical Services	852.00	120,581.14
		4XX	Purchased Property Services	325.00	0.00
		5XX	Other Purchased Services	18,497.69	10,998.73
		6XX	Supplies and Materials	4,352.85	11,705.32
		21XX Support Services - Students			
		1XX	Personal Services - Salaries	945,308.05	1,122,033.95
		2XX	Personal Services - Employee Benefits	3,512.29	4,360.27
		4XX	Purchased Property Services	1,193.44	1,270.00
		6XX	Supplies and Materials	10,684.13	14,280.39
		8XX	Other Expenditures	1,780.00	5,088.75



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2025 Value	2026 Value
		23XX Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	17,369.40	19,028.02
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	264,304.67	194,476.60
		2XX	Personal Services - Employee Benefits	1,115.24	758.17
		5XX	Other Purchased Services	3,245.17	6,038.80
		6XX	Supplies and Materials	3,516.81	6,055.29
		8XX	Other Expenditures	409.00	666.50
360	State - Gifted & Talented Reimbursement				
		1XXX Instruction			
		1XX	Personal Services - Salaries	218,828.29	206,061.31
		2XX	Personal Services - Employee Benefits	920.44	860.84
		3XX	Purchased Professional and Technical Services	1,000.00	200.00
		5XX	Other Purchased Services	602.85	551.34
		6XX	Supplies and Materials	1,829.33	1,542.71
365	Indian Education for All				
		1XXX Instruction			
		1XX	Personal Services - Salaries	125,433.30	118,441.60
		2XX	Personal Services - Employee Benefits	466.35	433.88
		3XX	Purchased Professional and Technical Services	249.71	25,000.00
		5XX	Other Purchased Services	3,469.39	1,782.84
		6XX	Supplies and Materials	2,475.81	2,152.58
		24XX Support Services - School Administration			
		5XX	Other Purchased Services	438.75	0.00
390	State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
		1XX	Personal Services - Salaries	9,663.16	53,879.25
		2XX	Personal Services - Employee Benefits	41.36	40.32
		6XX	Supplies and Materials	2,673.62	0.00
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX	Personal Services - Salaries	5,713.65	4,263.51
		2XX	Personal Services - Employee Benefits	27.88	20.49
		3XX	Purchased Professional and Technical Services	25.00	375.00
		4XX	Purchased Property Services	4,878.92	4,485.15
		5XX	Other Purchased Services	1,517.01	3,061.86
		6XX	Supplies and Materials	8,714.04	8,535.25
		8XX	Other Expenditures	275.00	0.00
720	School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX	Personal Services - Salaries	87,879.01	85,032.63
		2XX	Personal Services - Employee Benefits	434.13	392.62



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2025 Value	2026 Value	
			5XX Other Purchased Services	1,127.07	1,409.51	
			6XX Supplies and Materials	245.06	0.00	
	890	Other Community Services				
		33XX	Community Services			
			1XX Personal Services - Salaries	6,586.14	6,276.26	
			2XX Personal Services - Employee Benefits	27.61	26.22	
			5XX Other Purchased Services	780.00	90.00	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	522,752.02	289,447.60	
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA			
			950 Resources Transferred for Educational Savings Accounts	6,566.98	17,074.46	
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	3,375.00	1,134.10	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				41,581,317.16	45,168,600.47	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					4,074,220.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,291,113.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45,168,600.47	(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	167,426.02 (4b)	-167,426.02	
					-167,426.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,029,307.69	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	5,487,055.90	5,321,275.00
	1112 District Levy - Personal Property	124,785.07	137,850.09
	1114 District Levy - Personal Property/Mobile Homes	35,804.64	46,081.05
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	154.26	935.87
	1190 Penalties and Interest on Taxes	8,716.28	14,833.60
	1420 Transportation Fees from Other School Districts Within State	26,361.92	26,361.92
	1510 Interest Earnings	80,524.34	72,943.38
	1900 Other Revenue from Local Sources	0.00	5.00
	2220 County On-Schedule Transportation Reimbursement	377,061.39	254,214.92
	3210 State - On-Schedule Transportation Reimbursement	377,061.40	762,644.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,517,525.20	6,637,145.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		52,387.96	64,923.87
		2XX Personal Services - Employee Benefits		247.61	318.82
		3XX Purchased Professional and Technical Services		876.58	0.00
		5XX Other Purchased Services		1,800.00	2,550.00
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		163,555.88	153,458.65
		2XX Personal Services - Employee Benefits		722.16	662.17
		5XX Other Purchased Services		907.50	0.00
	26XX Operation and Maintenance of Plant Services				
		5XX Other Purchased Services		18,966.43	17,669.45
		6XX Supplies and Materials		119.56	107.99
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		322,201.86	326,981.86
		2XX Personal Services - Employee Benefits		2,921.74	2,554.78
		3XX Purchased Professional and Technical Services		19,630.52	189.00
		4XX Purchased Property Services		386.40	69.22
		5XX Other Purchased Services		2,725,526.89	2,945,230.09
		6XX Supplies and Materials		300,702.95	378,628.77
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		5XX Other Purchased Services		1,669,449.74	1,780,937.00
		6XX Supplies and Materials		49,565.45	60,820.67



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2025 Value	2026 Value	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,165,000.00	760,219.12	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,494,969.23	6,495,321.46	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					1,299,103.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,637,145.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,495,321.46	(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)					1,440,927.52	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	75,030.75	55,961.26
	1611 National School Lunch Program	868,850.62	868,595.70
	1900 Other Revenue from Local Sources	703.35	3,788.11
	1920 Contributions/Donations from Private Sources	7,554.49	15,382.20
	4550 Federal School Nutrition Reimbursement	2,579,658.15	2,399,609.75
	4552 School Nutrition Fresh Fruit And Vegetable Program	0.00	99,843.25
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	107,146.05	12,000.00
	6100 Material Prior Period Revenue Adjustments	0.00	750.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,638,943.41	3,455,930.27

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

PRC	Program	Function	Object	2025 Value	2026 Value
	461	School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)			
		31XX	Food Services		
			5XX Other Purchased Services	107,146.05	0.00
			7XX Property and Equipment Acquisition	0.00	12,000.00
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	111,383.16	169,826.41
			2XX Personal Services - Employee Benefits	546.54	815.19
			3XX Purchased Professional and Technical Services	12,650.38	11,409.00
			4XX Purchased Property Services	22,668.23	37,204.61
			5XX Other Purchased Services	3,558,011.62	3,463,089.36
			6XX Supplies and Materials	34,449.59	11,222.17
			7XX Property and Equipment Acquisition	33,538.00	15,866.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,880,393.57	3,721,433.11



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					1,607,894.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,455,930.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,721,433.11	(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)					1,342,391.89	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC	Revenue	2025 Value	2026 Value
1111	District Levy - Real Property	2,310,974.34	2,235,151.71
1112	District Levy - Personal Property	52,120.78	57,916.06
1114	District Levy - Personal Property/Mobile Homes	14,044.51	19,311.63
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	69.80	373.78
1190	Penalties and Interest on Taxes	3,479.51	6,175.25
1510	Interest Earnings	27,322.62	19,666.67
1900	Other Revenue from Local Sources	287.38	7,495.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,408,298.94	2,346,091.03

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

PRC	Program	Function	Object	2025 Value	2026 Value
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		5XX	Other Purchased Services	0.00	326,543.28
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,008,074.84	1,419,407.88
		2XX	Personal Services - Employee Benefits	9,882.80	6,176.23
		3XX	Purchased Professional and Technical Services	185,746.28	120,258.21
		5XX	Other Purchased Services	21,589.60	360.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	176,872.50	231,813.10
		2XX	Personal Services - Employee Benefits	888.88	1,753.49
		3XX	Purchased Professional and Technical Services	23,841.44	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	0.00	92,395.75
		2XX	Personal Services - Employee Benefits	0.00	443.50
999	Undistributed				
	62XX	Resources Transferred to Other School Districts, Cooperatives or ESA			
		920	Resources Transferred to Other School Districts or Cooperatives	0.00	9,076.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,426,896.34	2,208,227.45



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance					8,881.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,346,091.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,208,227.45	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					146,745.40	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	73,050.33	36,317.52
	1900 Other Revenue from Local Sources	7,925.84	6,351.91
	2240 County Retirement Distribution	5,868,881.32	5,919,641.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,949,857.49	5,962,310.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2025 Value	2026 Value
	180 Summer School				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	951.37	9,775.02
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,363,058.85	3,694,530.65
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	254,219.39	222,765.75
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	15,291.94	21,169.61
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	170,148.29	169,561.05
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	60,002.35	60,751.69
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	438,393.61	576,511.40
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	0.00	71,266.78
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	125,729.82	74,791.15
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	380,837.39	372,592.68
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	43,896.09	44,769.91
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	19,079.92	19,158.79
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	3,002.89	3,017.45



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2025 Value	2026 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	832,225.93	867,735.40	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	141,522.56	201,924.33	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	43,395.11	47,545.00	
	325	Montana Digital Academy				
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,082.62	591.95	
	329	State - Miscellaneous Grants				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,655.26	2,449.45	
	360	State - Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	31,468.18	29,731.03	
	365	Indian Education for All				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	15,057.06	15,207.04	
	390	State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,456.81	1,451.98	
	650	Adult Education High School Equivalency Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	12,346.92	14,119.85	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,809.19	1,407.03	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	14,936.33	14,111.46	
	890	Other Community Services				
		33XX	Community Services			
			2XX Personal Services - Employee Benefits	6,417.60	6,346.52	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	19,094.56	28,956.40	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			2XX Personal Services - Employee Benefits	184,314.55	159,896.87	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,185,394.59	6,732,136.24	



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					2,174,148.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,962,310.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,732,136.24	(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)					1,404,323.31	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Revenue	2026 Value
023	MAC School Share	
	1510 Interest Earnings	32,599.79
	3357 Medicaid - Montana Administrative Claiming Reimbursement	20,674.95
039	Staples Recycling	
	1510 Interest Earnings	183.51
042	Four Georgians Accounts	
	1510 Interest Earnings	2,892.81
	1920 Contributions/Donations from Private Sources	25,121.83
051	CRA Accounts	
	1510 Interest Earnings	2,065.42
	1700 Student Extracurricular Activity Receipts	55,537.00
	1920 Contributions/Donations from Private Sources	9,836.14
052	HMS Accounts	
	1510 Interest Earnings	1,205.98
	1700 Student Extracurricular Activity Receipts	16,365.67
	1920 Contributions/Donations from Private Sources	8,606.00
056	MT Digital Academy	
	3250 Montana Digital Academy	3,462.72
112	Verizon iPhone resale	
	1510 Interest Earnings	125.19
	1920 Contributions/Donations from Private Sources	299.01
114	Shodair Medicaid	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	428,735.84
119	Summer School Enrichment	
	1510 Interest Earnings	188.08
120	Sierra Park	
	1510 Interest Earnings	2,090.37
	1910 Rentals	857.50
	1920 Contributions/Donations from Private Sources	5,545.00
122	District Leased Property	
	1910 Rentals	276,775.25
124	MAC Student Services	
	1510 Interest Earnings	39,021.08
	3355 Medicaid - Miscellaneous	366,422.18
	3357 Medicaid - Montana Administrative Claiming Reimbursement	20,674.96
	6100 Material Prior Period Revenue Adjustments	-35,001.38
126	Aggregate Reim/Indirects	
	1510 Interest Earnings	79,928.53
	1900 Other Revenue from Local Sources	210.21



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

1920 Contributions/Donations from Private Sources	1,541.01
3357 Medicaid - Montana Administrative Claiming Reimbursement	20,674.95
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	145,456.50
6100 Material Prior Period Revenue Adjustments	1,485.46
127 PCard Rebate	
1510 Interest Earnings	2,971.03
1920 Contributions/Donations from Private Sources	15,247.61
132 Broadwater School Supplies	
1920 Contributions/Donations from Private Sources	4,450.00
133 Bryant School Supplies	
1920 Contributions/Donations from Private Sources	1,350.00
134 Central School Supplies	
1920 Contributions/Donations from Private Sources	9,380.00
137 Jefferson School Supplies	
1920 Contributions/Donations from Private Sources	1,718.00
140 Rossiter School Supplies	
1920 Contributions/Donations from Private Sources	10,120.00
141 Smith School Supplies	
1920 Contributions/Donations from Private Sources	3,313.00
142 Four Georgians School Supplies	
1920 Contributions/Donations from Private Sources	7,185.00
144 Warren School Supplies	
1920 Contributions/Donations from Private Sources	7,429.58
145 Kessler Classroom Supplies Donations	
1510 Interest Earnings	38.81
1920 Contributions/Donations from Private Sources	7,070.00
170 Warren Donation	
1510 Interest Earnings	494.72
1920 Contributions/Donations from Private Sources	10,427.73
212 Nat'l Board Certification Teacher Stipend	
3245 Professional Stipend State E-Grant	85,547.34
236 Title III, Part A, English Language Aquisition & Enhancement	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	2,958.11
301 Computer Training	
1510 Interest Earnings	1,304.97
302 G E D	
1510 Interest Earnings	1,490.21
1900 Other Revenue from Local Sources	1,025.00
303 Summer Pottery	
1510 Interest Earnings	81.66
315 Title I, ESEA Schoolwide Program	
4940 Title I, ESEA, Schoolwide Program	188,779.00
316 Title I, ESEA Schoolwide Program	
4940 Title I, ESEA, Schoolwide Program	1,427,388.00



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

333 Bryant Donations FY 12

1510 Interest Earnings	191.41
1920 Contributions/Donations from Private Sources	12,180.49

337 Smart Schools Recycling Mini Grant - Bryant

3290 State - Other State Grants	2,500.00
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342 Miller Donation Central

1510 Interest Earnings	457.78
1920 Contributions/Donations from Private Sources	12,980.43

355 Hawthorne Donations

1510 Interest Earnings	417.00
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358 Hawthorne Student Council

1900 Other Revenue from Local Sources	10.99
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360 Broadwater Class Act

1510 Interest Earnings	110.23
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364 Broadwater School Donations

1510 Interest Earnings	1,090.57
1920 Contributions/Donations from Private Sources	11,371.10

376 Miller Donation Jefferson

1510 Interest Earnings	810.22
1920 Contributions/Donations from Private Sources	7,443.51

400 Rossiter Student Activities

1510 Interest Earnings	899.77
1920 Contributions/Donations from Private Sources	13,390.06

401 Rossiter Shiver Shack

1510 Interest Earnings	40.00
1920 Contributions/Donations from Private Sources	4,568.25

402 Rossiter Tech Fund

1510 Interest Earnings	58.42
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404 Rossiter Conflict Managers

1510 Interest Earnings	120.93
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407 Rossiter Afterschool Art FY26

1920 Contributions/Donations from Private Sources	100.00
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408 Gifted and Talented

3600 State - Gifted & Talented Reimbursement	19,287.00
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413 Smith School Donations

1510 Interest Earnings	608.01
1920 Contributions/Donations from Private Sources	21,399.50

420 Donations Gifted and Talented

1510 Interest Earnings	827.76
1920 Contributions/Donations from Private Sources	7,421.00

430 Jim Darcy Donations

1510 Interest Earnings	1,032.00
1920 Contributions/Donations from Private Sources	11,944.78

431 Karen Cox Memorial - Jim Darcy

1920 Contributions/Donations from Private Sources	498.85
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Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

451 Kessler Donations

1510 Interest Earnings	331.11
1920 Contributions/Donations from Private Sources	7,291.20

452 Karen Cox Memorial - FY26 Kessler

1920 Contributions/Donations from Private Sources	492.98
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454 Smart Schools Recycling Mini Grant-Kessler

3290 State - Other State Grants	500.00
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485 Title I, Part A, Improving Basic Programs

4200 Title I, Part A, Improving Basic Programs	4,004.00
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486 Title I, Part A, Improving Basic Programs

4200 Title I, Part A, Improving Basic Programs	19,693.00
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508 Title VII, Indian Education

4130 Title VI, Part A, Indian Education	5,391.00
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512 Project Unify Special Olympics CRA

4700 Federal Miscellaneous Grants from other State Agencies	159.24
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522 Peter R Marsh Foundation - HMS FY26

1920 Contributions/Donations from Private Sources	1,850.00
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565 Stronger Connectons Grant

4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	16,979.00
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569 Homeless Donations FY26

1920 Contributions/Donations from Private Sources	7,080.00
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575 Title IX, Part A, Education for Homeless Children & Youth

4380 Title IX, Part A, Education for Homeless Children & Youth	1,309.00
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576 Title IX, Part A, Education for Homeless Children & Youth

4380 Title IX, Part A, Education for Homeless Children & Youth	25,055.00
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592 MT Health Care Foundation Planning Award

1920 Contributions/Donations from Private Sources	3,185.00
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625 Title I, Part A, Improvement Grants

4200 Title I, Part A, Improving Basic Programs	10,174.00
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626 Title I, Part A, Improvement Grants

4200 Title I, Part A, Improving Basic Programs	15,113.00
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632 Broadwater Library

1900 Other Revenue from Local Sources	325.10
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633 Bryant Library

1510 Interest Earnings	8.28
1900 Other Revenue from Local Sources	120.00

634 Central Library

1510 Interest Earnings	49.55
1900 Other Revenue from Local Sources	2,378.25

637 Jefferson Library

1510 Interest Earnings	151.87
1900 Other Revenue from Local Sources	901.97

640 Rossiter Library

1510 Interest Earnings	187.70
1900 Other Revenue from Local Sources	3,145.54



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

641 Smith Library

1510 Interest Earnings	50.08
1900 Other Revenue from Local Sources	2,170.96

642 Four Georgians Library

1510 Interest Earnings	133.26
1900 Other Revenue from Local Sources	3,254.74

643 Jim Darcy Library

1510 Interest Earnings	139.78
1900 Other Revenue from Local Sources	4,416.15

644 Warren Library

1510 Interest Earnings	85.80
1900 Other Revenue from Local Sources	2,055.88

645 Kessler Library

1510 Interest Earnings	50.69
1900 Other Revenue from Local Sources	2,696.45

651 CRA Library

1510 Interest Earnings	171.97
1900 Other Revenue from Local Sources	1,904.13

652 HMS Library

1510 Interest Earnings	16.34
1900 Other Revenue from Local Sources	313.60

665 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)

1920 Contributions/Donations from Private Sources	6,500.00
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715 Montana Solar Community Project - Smith

1920 Contributions/Donations from Private Sources	50,000.00
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771 Maintenance Accounts

1510 Interest Earnings	681.77
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773 IDEA Part B

4560 IDEA, Part B, Special Education	1,703,910.51
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777 Maintenance Sale Proceeds

1510 Interest Earnings	249.08
5200 Sale or Compensation for Loss of Assets	2,256.21

793 IDEA Preschool

4570 IDEA, Special Education Preschool	54,570.00
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815 CSCT Match

1510 Interest Earnings	2,788.79
3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	196,000.56

850 Work Comp MSGIA Closeout FY16

1510 Interest Earnings	10,213.81
1900 Other Revenue from Local Sources	57,197.08

851 Unemployment Credit On Account

1510 Interest Earnings	902.50
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859 Tax Credit For Educational Improvement Donations

1925 Innovative Education Payment	84,300.00
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Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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860 HeF Great Ideas Grants

1920 Contributions/Donations from Private Sources 50,642.61

861 Helena Education Foundation

1900 Other Revenue from Local Sources 36,223.37

866 4Gs Vandalism FY26

5200 Sale or Compensation for Loss of Assets 1,827.87

869 Freeze Water Damage

6100 Material Prior Period Revenue Adjustments -470.81

872 AED Reimbursement Program

3290 State - Other State Grants 847.87

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

5,857,088.23

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

Fund Code 15

PRC	Program	Function	Object	2025 Value	2026 Value
042	Four Georgians Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			3,028.51
		6XX Supplies and Materials			34,170.05
		8XX Other Expenditures			500.00
	280 Special Education - Local and State				
	1XXX Instruction				
		6XX Supplies and Materials			472.80
			042 Subtotal		38,171.36
051	CRA Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			27,124.36
		6XX Supplies and Materials			25,071.33
		8XX Other Expenditures			1,445.00
			051 Subtotal		53,640.69
052	HMS Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			5,310.00
		6XX Supplies and Materials			7,593.92
	222X Educational Media Services				
		6XX Supplies and Materials			603.60
			052 Subtotal		13,507.52
056	MT Digital Academy				
	325 Montana Digital Academy				
	1XXX Instruction				
		1XX Personal Services - Salaries			3,446.17



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

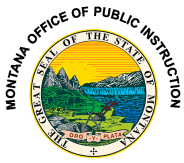
25 Lewis & Clark County

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

Fund Code 15

PRC	Program	Function	Object	2025 Value	2026 Value
			2XX Personal Services - Employee Benefits		16.55
			056 Subtotal		3,462.72
101	Elementary				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			1XX Personal Services - Salaries		18,090.83
			2XX Personal Services - Employee Benefits		74.52
			101 Subtotal		18,165.35
112	Verizon iPhone resale				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services		150.00
			6XX Supplies and Materials		130.00
			112 Subtotal		280.00
114	Shodair Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		428,735.84
			114 Subtotal		428,735.84
120	Sierra Park				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		12,926.19
			6XX Supplies and Materials		13,894.57
			120 Subtotal		26,820.76
122	District Leased Property				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries		167,127.58
			2XX Personal Services - Employee Benefits		1,966.69
			4XX Purchased Property Services		65,000.00
			5XX Other Purchased Services		780.00
			122 Subtotal		234,874.27
124	MAC Student Services				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			5XX Other Purchased Services		59,852.12
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,872.75
			2XX Personal Services - Employee Benefits		8.99



Trustees' Financial Summary

FY2025-26

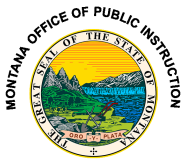
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25 Lewis & Clark County

0487 Helena Elem

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

PRC	Program	Function	Object	2025 Value	2026 Value
			3XX Purchased Professional and Technical Services		193,298.17
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		10,692.67
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		41,393.29
			2XX Personal Services - Employee Benefits		153.71
			5XX Other Purchased Services		1.48
			124 Subtotal		307,273.18
126	Aggregate Reim/Indirects				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,000.00
			2XX Personal Services - Employee Benefits		4.80
			6XX Supplies and Materials		262.92
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		500.00
			2XX Personal Services - Employee Benefits		2.40
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services		14,565.00
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services		21,202.70
			4XX Purchased Property Services		61,557.58
			8XX Other Expenditures		7,175.45
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials		9.49
			126 Subtotal		106,280.34
132	Broadwater School Supplies				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		1,603.22
			6XX Supplies and Materials		3,159.87
			132 Subtotal		4,763.09
133	Bryant School Supplies				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,366.61
			133 Subtotal		2,366.61



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
134	Central School Supplies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,515.00
			6XX Supplies and Materials		10,255.13
			134 Subtotal		11,770.13
137	Jefferson School Supplies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		978.68
			6XX Supplies and Materials		487.22
			137 Subtotal		1,465.90
140	Rossiter School Supplies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		7,138.81
			140 Subtotal		7,138.81
141	Smith School Supplies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		90.00
			6XX Supplies and Materials		2,592.92
			141 Subtotal		2,682.92
142	Four Georgians School Supplies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		6,624.55
			142 Subtotal		6,624.55
144	Warren School Supplies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		7,042.77
			144 Subtotal		7,042.77
145	Kessler Classroom Supplies Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,554.90
			145 Subtotal		2,554.90



Trustees' Financial Summary

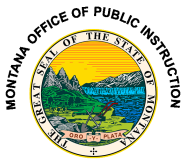
FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
170	Warren Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,768.25
			6XX Supplies and Materials		3,861.12
			170 Subtotal		5,629.37
212	Nat'l Board Certification Teacher Stipend				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			1XX Personal Services - Salaries		85,547.34
			212 Subtotal		85,547.34
236	Title III, Part A, English Language Aquisition & Enhancement				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
	1XXX Instruction				
			1XX Personal Services - Salaries		321.75
			2XX Personal Services - Employee Benefits		57.60
			5XX Other Purchased Services		697.38
			6XX Supplies and Materials		1,655.61
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		225.77
			236 Subtotal		2,958.11
241	PAX Good Behavior Grant				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			1XX Personal Services - Salaries		14,153.60
			2XX Personal Services - Employee Benefits		67.94
			5XX Other Purchased Services		273.27
			6XX Supplies and Materials		5,426.12
			241 Subtotal		19,920.93
302	G E D				
	650 Adult Education High School Equivalency Programs				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		2,922.00
			302 Subtotal		2,922.00
315	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		62,730.83
			2XX Personal Services - Employee Benefits		9,644.02
	21XX Support Services - Students				
			1XX Personal Services - Salaries		33,558.31



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

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

PRC	Program	Function	Object	2025 Value	2026 Value
			2XX Personal Services - Employee Benefits		5,249.64
			3XX Purchased Professional and Technical Services		11,200.00
			5XX Other Purchased Services		29,023.38
			6XX Supplies and Materials		12,096.81
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		15,250.50
			2XX Personal Services - Employee Benefits		2,446.91
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		7,578.60
			315 Subtotal		188,779.00
316	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
		1XXX	Instruction		
			1XX Personal Services - Salaries		927,602.98
			2XX Personal Services - Employee Benefits		136,524.00
			5XX Other Purchased Services		86.31
			6XX Supplies and Materials		29,619.18
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		125,184.58
			2XX Personal Services - Employee Benefits		19,703.48
			3XX Purchased Professional and Technical Services		50,340.40
			4XX Purchased Property Services		150.00
			5XX Other Purchased Services		8,755.77
			6XX Supplies and Materials		24,694.24
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		10,300.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		30,555.03
			2XX Personal Services - Employee Benefits		4,893.48
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		58,978.55
			316 Subtotal		1,427,388.00
333	Bryant Donations FY 12				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			5XX Other Purchased Services		530.00
			6XX Supplies and Materials		7,682.35
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		73.71
			333 Subtotal		8,286.06



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
337	Smart Schools Recycling Mini Grant - Bryant				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		500.00
			337 Subtotal		500.00
341	MT CANCER CONTROL PROGRAM				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			8XX Other Expenditures		606.73
			341 Subtotal		606.73
342	Miller Donation Central				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,365.00
			6XX Supplies and Materials		7,757.83
	24XX Support Services - School Administration				
			6XX Supplies and Materials		339.98
			342 Subtotal		9,462.81
343	Smart School Recycling Mini Grant - Central				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		902.99
			343 Subtotal		902.99
360	Broadwater Class Act				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		9.18
			360 Subtotal		9.18
364	Broadwater School Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		418.34
			6XX Supplies and Materials		3,086.81
			364 Subtotal		3,505.15
376	Miller Donation Jefferson				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		360.00
			6XX Supplies and Materials		4,922.65



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
			24XX Support Services - School Administration		
			6XX Supplies and Materials		54.98
			376 Subtotal		5,337.63
400	Rossiter Student Activities				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		2,105.50
			6XX Supplies and Materials		7,387.17
			400 Subtotal		9,492.67
401	Rossiter Shiver Shack				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		826.00
			6XX Supplies and Materials		2,397.41
			401 Subtotal		3,223.41
405	Rossiter Stem After School Program				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		25.60
			405 Subtotal		25.60
408	Gifted and Talented				
	360 State - Gifted & Talented Reimbursement				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,299.50
			2XX Personal Services - Employee Benefits		6.23
			3XX Purchased Professional and Technical Services		150.00
			4XX Purchased Property Services		1,305.00
			5XX Other Purchased Services		3,136.89
			6XX Supplies and Materials		12,591.98
			62XX Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		797.40
			408 Subtotal		19,287.00
413	Smith School Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,430.74
			6XX Supplies and Materials		20,718.74
			413 Subtotal		22,149.48



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
420	Donations Gifted and Talented				
	360	State - Gifted & Talented Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		66.00
			2XX Personal Services - Employee Benefits		0.32
			6XX Supplies and Materials		2,788.44
			420 Subtotal		2,854.76
430	Jim Darcy Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		2,189.36
			6XX Supplies and Materials		6,169.09
			430 Subtotal		8,358.45
431	Karen Cox Memorial - Jim Darcy				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		508.23
			431 Subtotal		508.23
451	Kessler Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		7,894.91
			451 Subtotal		7,894.91
452	Karen Cox Memorial - FY26 Kessler				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		492.71
			452 Subtotal		492.71
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
485	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		1,198.55
			2XX Personal Services - Employee Benefits		172.39
			3XX Purchased Professional and Technical Services		1,654.25
			5XX Other Purchased Services		131.64



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
			6XX Supplies and Materials		685.95
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		161.22
			485 Subtotal		4,004.00
486	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		1,985.10
			2XX Personal Services - Employee Benefits		299.45
			3XX Purchased Professional and Technical Services		12,743.00
			5XX Other Purchased Services		712.29
			6XX Supplies and Materials		763.61
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		1,978.36
			2XX Personal Services - Employee Benefits		316.84
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		894.35
			486 Subtotal		19,693.00
508	Title VII, Indian Education				
	413	Title VI, Part A, Indian Education			
		1XXX	Instruction		
			5XX Other Purchased Services		3,152.81
			6XX Supplies and Materials		2,016.12
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		222.07
			508 Subtotal		5,391.00
510	CRA Art Center				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		172.34
			510 Subtotal		172.34
512	Project Unify Special Olympics CRA				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			5XX Other Purchased Services		159.24
			512 Subtotal		159.24
522	Peter R Marsh Foundation - HMS FY26				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,451.70
			522 Subtotal		1,451.70



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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

PRC	Program	Function	Object	2025 Value	2026 Value
565	Stronger Connectons Grant				
	459	Title IV, Part A, Student Support & Academic Enrichment (SSAE)			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		270.00
			2XX Personal Services - Employee Benefits		37.10
			3XX Purchased Professional and Technical Services		15,990.00
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		681.90
			565 Subtotal		16,979.00
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		514.80
			2XX Personal Services - Employee Benefits		92.44
			6XX Supplies and Materials		649.06
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		52.70
			575 Subtotal		1,309.00
576	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		20,871.72
			2XX Personal Services - Employee Benefits		3,148.38
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		1,034.90
			576 Subtotal		25,055.00
592	MT Health Care Foundation Planning Award				
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			5XX Other Purchased Services		2,619.61
			592 Subtotal		2,619.61
624	Title I, Part A, Improvement Grants				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			6XX Supplies and Materials		776.82
			624 Subtotal		776.82
625	Title I, Part A, Improvement Grants				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			6XX Supplies and Materials		2,558.87



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
		21XX	Support Services - Students		
			5XX Other Purchased Services		1,639.87
			6XX Supplies and Materials		4,790.32
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		408.12
			625 Subtotal		9,397.18
626	Title I, Part A, Improvement Grants				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			6XX Supplies and Materials		14,492.00
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		621.00
			626 Subtotal		15,113.00
632	Broadwater Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials		554.23
			632 Subtotal		554.23
634	Central Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials		1,111.26
			634 Subtotal		1,111.26
637	Jefferson Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials		2,425.19
			637 Subtotal		2,425.19
640	Rossiter Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials		3,197.01
			640 Subtotal		3,197.01
641	Smith Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials		1,884.43
			641 Subtotal		1,884.43



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
642	Four Georgians Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		3XX Purchased Professional and Technical Services			150.00
		6XX Supplies and Materials			3,284.45
		642 Subtotal			3,434.45
644	Warren Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			1,654.18
		644 Subtotal			1,654.18
645	Kessler Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			1,932.96
		645 Subtotal			1,932.96
651	CRA Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			3,061.19
		651 Subtotal			3,061.19
665	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)				
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
		1XX Personal Services - Salaries			720.00
		2XX Personal Services - Employee Benefits			3.44
		5XX Other Purchased Services			3,164.96
		6XX Supplies and Materials			414.90
		665 Subtotal			4,303.30
715	Montana Solar Community Project - Smith				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition			50,000.00
		715 Subtotal			50,000.00
773	IDEA Part B				
	456 IDEA, Part B, Special Education				
	21XX Support Services - Students				
		1XX Personal Services - Salaries			1,418,434.21
		2XX Personal Services - Employee Benefits			215,071.70



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		70,404.60
			773 Subtotal		1,703,910.51
774	Broadwater Fire Restoration FY24				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services		3,829.92
			774 Subtotal		3,829.92
793	IDEA Preschool				
	457 IDEA, Special Education Preschool				
	1XXX Instruction				
		1XX	Personal Services - Salaries		45,683.81
		2XX	Personal Services - Employee Benefits		6,630.93
	62XX Resources Transferred to Other School Districts, Cooperatives or ESA				
		940	Indirect Costs		2,255.26
			793 Subtotal		54,570.00
815	CSCT Match				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		230,965.45
		2XX	Personal Services - Employee Benefits		951.20
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries		24,344.65
		2XX	Personal Services - Employee Benefits		104.64
	25XX Support Services - Business				
		1XX	Personal Services - Salaries		13,797.80
		2XX	Personal Services - Employee Benefits		51.20
			815 Subtotal		270,214.94
859	Tax Credit For Educational Improvement Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
		6XX	Supplies and Materials		28,174.76
	25XX Support Services - Business				
		3XX	Purchased Professional and Technical Services		17,900.00
			859 Subtotal		46,074.76
860	HeF Great Ideas Grants				
	890 Other Community Services				
	33XX Community Services				
		1XX	Personal Services - Salaries		1,588.00
		2XX	Personal Services - Employee Benefits		7.64
		3XX	Purchased Professional and Technical Services		5,496.00



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

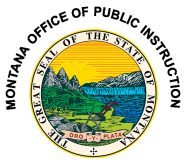
25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
			5XX Other Purchased Services		1,000.00
			6XX Supplies and Materials		42,460.51
			860 Subtotal		50,552.15
861	Helena Education Foundation				
	890 Other Community Services				
		33XX Community Services			
			1XX Personal Services - Salaries		35,564.44
			2XX Personal Services - Employee Benefits		148.93
			5XX Other Purchased Services		510.00
			861 Subtotal		36,223.37
866	4Gs Vandalism FY26				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		1,827.87
			866 Subtotal		1,827.87
872	AED Reimbursement Program				
	329 State - Miscellaneous Grants				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		847.87
			872 Subtotal		847.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					5,457,894.71

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					5,234,116.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,857,088.23 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,457,894.71 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	3,365.47 (4b)	-3,365.47
					-3,365.47 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,629,944.95 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
023 MAC School Share	53,274.74	0.00	53,274.74
039 Staples Recycling	183.51	0.00	183.51
042 Four Georgians Accounts	28,014.64	38,171.36	-10,156.72
051 CRA Accounts	67,438.56	53,640.69	13,797.87



Trustees' Financial Summary

FY2025-26

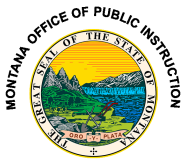
Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
052 HMS Accounts	26,177.65	13,507.52	12,670.13
056 MT Digital Academy	3,462.72	3,462.72	0.00
101 Elementary	0.00	18,165.35	-18,165.35
112 Verizon iPhone resale	424.20	280.00	144.20
114 Shodair Medicaid	428,735.84	428,735.84	0.00
119 Summer School Enrichment	188.08	0.00	188.08
120 Sierra Park	8,492.87	26,820.76	-18,327.89
122 District Leased Property	276,775.25	234,874.27	41,900.98
124 MAC Student Services	391,116.84	307,273.18	83,843.66
126 Aggregate Reim/Indirects	249,296.66	106,280.34	143,016.32
127 PCard Rebate	18,218.64	0.00	18,218.64
132 Broadwater School Supplies	4,450.00	4,763.09	-313.09
133 Bryant School Supplies	1,350.00	2,366.61	-1,016.61
134 Central School Supplies	9,380.00	11,770.13	-2,390.13
137 Jefferson School Supplies	1,718.00	1,465.90	252.10
140 Rossiter School Supplies	10,120.00	7,138.81	2,981.19
141 Smith School Supplies	3,313.00	2,682.92	630.08
142 Four Georgians School Supplies	7,185.00	6,624.55	560.45
144 Warren School Supplies	7,429.58	7,042.77	386.81
145 Kessler Classroom Supplies Donations	7,108.81	2,554.90	4,553.91
170 Warren Donation	10,922.45	5,629.37	5,293.08
212 Nat'l Board Certification Teacher Stipend	85,547.34	85,547.34	0.00
236 Title III, Part A, English Language Aquisition & Enhancement	2,958.11	2,958.11	0.00
241 PAX Good Behavior Grant	0.00	19,920.93	-19,920.93
301 Computer Training	1,304.97	0.00	1,304.97
302 G E D	2,515.21	2,922.00	-406.79
303 Summer Pottery	81.66	0.00	81.66
315 Title I, ESEA Schoolwide Program	188,779.00	188,779.00	0.00
316 Title I, ESEA Schoolwide Program	1,427,388.00	1,427,388.00	0.00
333 Bryant Donations FY 12	12,371.90	8,286.06	4,085.84
337 Smart Schools Recycling Mini Grant - Bryant	2,500.00	500.00	2,000.00
341 MT CANCER CONTROL PROGRAM	0.00	606.73	-606.73
342 Miller Donation Central	13,438.21	9,462.81	3,975.40
343 Smart School Recycling Mini Grant - Central	0.00	902.99	-902.99
355 Hawthorne Donations	417.00	0.00	417.00
358 Hawthorne Student Council	10.99	0.00	10.99
360 Broadwater Class Act	110.23	9.18	101.05
364 Broadwater School Donations	12,461.67	3,505.15	8,956.52
376 Miller Donation Jefferson	8,253.73	5,337.63	2,916.10
400 Rossiter Student Activities	14,289.83	9,492.67	4,797.16
401 Rossiter Shiver Shack	4,608.25	3,223.41	1,384.84
402 Rossiter Tech Fund	58.42	0.00	58.42



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
404 Rossiter Conflict Managers	120.93	0.00	120.93
405 Rossiter Stem After School Program	0.00	25.60	-25.60
407 Rossiter Afterschool Art FY26	100.00	0.00	100.00
408 Gifted and Talented	19,287.00	19,287.00	0.00
413 Smith School Donations	22,007.51	22,149.48	-141.97
420 Donations Gifted and Talented	8,248.76	2,854.76	5,394.00
430 Jim Darcy Donations	12,976.78	8,358.45	4,618.33
431 Karen Cox Memorial - Jim Darcy	498.85	508.23	-9.38
451 Kessler Donations	7,622.31	7,894.91	-272.60
452 Karen Cox Memorial - FY26 Kessler	492.98	492.71	0.27
454 Smart Schools Recycling Mini Grant-Kessler	500.00	500.00	0.00
485 Title I, Part A, Improving Basic Programs	4,004.00	4,004.00	0.00
486 Title I, Part A, Improving Basic Programs	19,693.00	19,693.00	0.00
508 Title VII, Indian Education	5,391.00	5,391.00	0.00
510 CRA Art Center	0.00	172.34	-172.34
512 Project Unify Special Olympics CRA	159.24	159.24	0.00
522 Peter R Marsh Foundation - HMS FY26	1,850.00	1,451.70	398.30
565 Stronger Connectons Grant	16,979.00	16,979.00	0.00
569 Homeless Donations FY26	7,080.00	0.00	7,080.00
575 Title IX, Part A, Education for Homeless Children & Youth	1,309.00	1,309.00	0.00
576 Title IX, Part A, Education for Homeless Children & Youth	25,055.00	25,055.00	0.00
592 MT Health Care Foundation Planning Award	3,185.00	2,619.61	565.39
624 Title I, Part A, Improvement Grants	0.00	776.82	-776.82
625 Title I, Part A, Improvement Grants	10,174.00	9,397.18	776.82
626 Title I, Part A, Improvement Grants	15,113.00	15,113.00	0.00
632 Broadwater Library	325.10	554.23	-229.13
633 Bryant Library	128.28	0.00	128.28
634 Central Library	2,427.80	1,111.26	1,316.54
637 Jefferson Library	1,053.84	2,425.19	-1,371.35
640 Rossiter Library	3,333.24	3,197.01	136.23
641 Smith Library	2,221.04	1,884.43	336.61
642 Four Georgians Library	3,388.00	3,434.45	-46.45
643 Jim Darcy Library	4,555.93	0.00	4,555.93
644 Warren Library	2,141.68	1,654.18	487.50
645 Kessler Library	2,747.14	1,932.96	814.18
651 CRA Library	2,076.10	3,061.19	-985.09
652 HMS Library	329.94	0.00	329.94
665 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	6,500.00	4,303.30	2,196.70
715 Montana Solar Community Project - Smith	50,000.00	50,000.00	0.00
771 Maintenance Accounts	681.77	0.00	681.77
773 IDEA Part B	1,703,910.51	1,703,910.51	0.00
774 Broadwater Fire Restoration FY24	0.00	3,829.92	-3,829.92



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
777 Maintenance Sale Proceeds	2,505.29	0.00	2,505.29
793 IDEA Preschool	54,570.00	54,570.00	0.00
815 CSCT Match	198,789.35	270,214.94	-71,425.59
850 Work Comp MSGIA Closeout FY16	67,410.89	0.00	67,410.89
851 Unemployment Credit On Account	902.50	0.00	902.50
859 Tax Credit For Educational Improvement Donations	84,300.00	46,074.76	38,225.24
860 HeF Great Ideas Grants	50,642.61	50,552.15	90.46
861 Helena Education Foundation	36,223.37	36,223.37	0.00
866 4Gs Vandalism FY26	1,827.87	1,827.87	0.00
869 Freeze Water Damage	-470.81	0.00	-470.81
872 AED Reimbursement Program	847.87	847.87	0.00
Total	5,857,088.23	5,457,894.71	399,193.52



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	226,370.28	229,008.48
	1112 District Levy - Personal Property	5,140.02	5,927.32
	1114 District Levy - Personal Property/Mobile Homes	1,470.14	1,965.25
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	9.03	39.69
	1190 Penalties and Interest on Taxes	362.78	623.06
	1510 Interest Earnings	3,549.24	3,814.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		236,901.49	241,378.45

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

PRC	Program	Function	Object	2025 Value	2026 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	41,774.91	21,646.10
			2XX Personal Services - Employee Benefits	173.88	88.64
			3XX Purchased Professional and Technical Services	9,124.48	7,750.00
	650 Adult Education High School Equivalency Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	88,202.27	100,733.88
			2XX Personal Services - Employee Benefits	375.00	430.98
			3XX Purchased Professional and Technical Services	2,742.92	2,790.00
			5XX Other Purchased Services	19,742.94	23,256.14
			6XX Supplies and Materials	923.23	669.92
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	70,000.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				233,059.63	172,365.66



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	94,161.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	241,378.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	172,365.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	163,174.30	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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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		2025 Value	2026 Value
	1510 Interest Earnings		378.68	39.48
	1910 Rentals		39,278.38	30,866.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			39,657.06	30,905.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		3XX Purchased Professional and Technical Services		105.00	0.00
	25XX Support Services - Business				
		1XX Personal Services - Salaries		9,920.00	0.00
		2XX Personal Services - Employee Benefits		48.61	0.00
		5XX Other Purchased Services		14,149.06	13,300.47
		6XX Supplies and Materials		6,773.03	6,773.03
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		12,369.87	12,817.63
		2XX Personal Services - Employee Benefits		260.00	247.73
		6XX Supplies and Materials		369.98	1,070.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				43,995.55	34,208.89

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					19,015.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,905.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,208.89 (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)					15,711.87 (5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	496,503.51	504,366.47
	1112 District Levy - Personal Property	11,341.56	13,052.38
	1114 District Levy - Personal Property/Mobile Homes	3,351.30	4,327.91
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	17.86	87.15
	1190 Penalties and Interest on Taxes	822.33	1,382.74
	1510 Interest Earnings	5,054.47	5,860.04
	1900 Other Revenue from Local Sources	79,971.96	94,790.46
	1945 Fees - Users/Resale of Supplies	2,224.00	0.00
	3281 State - Technology Aid	31,058.71	31,487.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		630,345.70	655,355.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2025 Value	2026 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	0.00	339.54
			8XX	Other Expenditures	185.25	185.25
		258X	Admin. Tech. - Technology Coordinator			
			1XX	Personal Services - Salaries	465,343.12	0.00
			2XX	Personal Services - Employee Benefits	1,974.00	0.00
		25XX	Support Services - Business			
			3XX	Purchased Professional and Technical Services	4,422.21	181.19
			5XX	Other Purchased Services	195,134.85	170,890.88
			6XX	Supplies and Materials	2,795.41	9,116.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				669,854.84	180,713.52	



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					160,352.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					655,355.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					180,713.52	(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)					634,993.78	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	306.06	986.09
	3770 State - Advanced Opportunity Aid	0.00	64,665.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		306.06	65,651.37

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

PRC	Program	Function	Object	2025 Value	2026 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance						7,274.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,651.37	(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)						72,926.18	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC	Revenue	2025 Value	2026 Value
1111	District Levy - Real Property	3,822,562.99	3,858,433.27
1112	District Levy - Personal Property	88,498.78	93,563.15
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	28,440.98	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	13,893.51
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	159.94	722.32
1190	Penalties and Interest on Taxes	6,931.46	10,811.79
1510	Interest Earnings	70,675.38	71,119.81
3120	State - Guaranteed Tax Base Aid	908,763.64	922,073.27
9710	Residual Equity Transfers In	16,000.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,942,033.69	4,970,617.12

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

PRC	Program	Function	Object	2025 Value	2026 Value
1XX	Regular Education Programs - Elementary/Secondary				
	51XX	General Obligation Bonds, Special Assessments and Interest			
		830	Special Assessments	236,181.76	276,388.21
		840	Principal On Debt	2,760,000.00	2,890,000.00
		850	Interest on Debt	1,921,000.00	1,789,700.00
		860	Agent Fees/Issuance Costs	1,000.00	2,575.00
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	11,788.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,918,181.76	4,970,452.13

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	996,668.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,970,617.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,970,452.13	(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)	996,833.65	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

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	2025 Value	2026 Value
	1510 Interest Earnings	2,917.07	692,050.49
	5110 Sale of Bonds	0.00	34,299,019.15
	5200 Sale or Compensation for Loss of Assets	1,223.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,140.47	34,991,069.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	0.00	60,000.00
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	19,612.00	604.66
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	4,892,187.85
		51XX	General Obligation Bonds, Special Assessments and Interest		
			860 Agent Fees/Issuance Costs	0.00	14,640.00
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	49,333.88
			971 Residual Equity Transfers Out	16,000.52	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,612.52	5,016,766.39

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					49,333.88 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					34,991,069.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,016,766.39 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					30,023,637.13 (5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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	2025 Value	2026 Value
1111	District Levy - Real Property	3,132,520.15	3,128,206.94
1112	District Levy - Personal Property	71,189.55	78,123.88
1114	District Levy - Personal Property/Mobile Homes	20,450.60	26,739.76
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	52.83	534.42
1190	Penalties and Interest on Taxes	4,879.08	8,537.13
1510	Interest Earnings	167,744.51	176,077.60
1900	Other Revenue from Local Sources	50,970.79	36,793.21
3283	State - School Major Maintenance Aid (SMMA)	327,419.49	435,378.49
5200	Sale or Compensation for Loss of Assets	7,346.36	4,893.87
6100	Material Prior Period Revenue Adjustments	75,265.94	2,862.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,857,839.30	3,898,148.26

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

PRC	Program	Function	Object	2025 Value	2026 Value
1XX	Regular Education Programs - Elementary/Secondary				
1XXX	Instruction				
	1XX	Personal Services - Salaries		610,593.54	515,209.04
	2XX	Personal Services - Employee Benefits		2,561.83	2,086.81
	4XX	Purchased Property Services		0.00	72,050.00
222X	Educational Media Services				
	6XX	Supplies and Materials		1,299.49	0.00
23XX	Support Services - General Administration				
	3XX	Purchased Professional and Technical Services		84,718.92	84,660.00
25XX	Support Services - Business				
	5XX	Other Purchased Services		0.00	517.50
26XX	Operation and Maintenance of Plant Services				
	3XX	Purchased Professional and Technical Services		170,615.15	313,674.33
	4XX	Purchased Property Services		418,863.82	510,012.61
	5XX	Other Purchased Services		0.00	527.27
	6XX	Supplies and Materials		16,774.87	41,506.62
	7XX	Property and Equipment Acquisition		178,165.72	93,148.20
4XXX	Facilities Acquisition and Construction Services				
	7XX	Property and Equipment Acquisition		2,244,251.40	4,750,527.00
999	Undistributed				
9999	Undistributed				
	892	Material Prior Period Expenditure Adjustments		12,419.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,740,264.45	6,383,919.38



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	5,291,121.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,898,148.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,383,919.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 2,392,845.08 (4b)	-2,392,845.08	
	-2,392,845.08	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	412,505.24	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

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	2025 Value	2026 Value
	1510 Interest Earnings	283.55	1,993.04
	1900 Other Revenue from Local Sources	1,092,985.44	1,174,141.16
	1920 Contributions/Donations from Private Sources	209.99	300.00
	4550 Federal School Nutrition Reimbursement	58,897.79	56,532.40
	4700 Federal Miscellaneous Grants from other State Agencies	13,048.00	5,017.00
	5200 Sale or Compensation for Loss of Assets	135.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,165,559.77	1,237,983.60

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

PRC	Program	Function	Object	2025 Value	2026 Value
	470	Federal Miscellaneous Grants from other State Agencies			
		32XX	Enterprise Services		
			3XX Purchased Professional and Technical Services	13,048.00	0.00
			6XX Supplies and Materials	0.00	4,029.49
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			1XX Personal Services - Salaries	1,008,085.35	929,102.67
			2XX Personal Services - Employee Benefits	3,953.97	3,578.34
			3XX Purchased Professional and Technical Services	8,093.02	573.49
			4XX Purchased Property Services	3,714.54	3,005.47
			5XX Other Purchased Services	29,518.73	32,338.08
			6XX Supplies and Materials	62,582.31	52,898.34
			8XX Other Expenditures	27,588.77	31,821.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,156,584.69	1,057,347.26



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Schedule Of Changes Worksheet

Fund Code 70

Beginning Fund Balance					39,104.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,237,983.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,057,347.26	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					219,740.66	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

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	2025 Value	2026 Value
	1510 Interest Earnings	1,115.01	1,135.40
	1970 Services Provided Other Funds	1,769.59	892.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,884.60	2,027.94

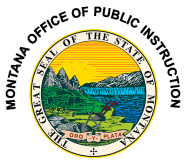
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 74

PRC	Program	Function	Object	2025 Value	2026 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			6XX Supplies and Materials	9,712.67	2,462.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,712.67	2,462.81

Schedule Of Changes Worksheet

Fund Code 74

Beginning Fund Balance	70,904.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,027.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,462.81	(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)	70,470.02	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

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	2025 Value	2026 Value
	1510 Interest Earnings	7,204.39	6,290.65
	1900 Other Revenue from Local Sources	41.16	0.00
	1945 Fees - Users/Resale of Supplies	238,038.27	0.00
	1960 Services Provided Other Local Governmental Units	0.00	261,047.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		245,283.82	267,337.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 77

PRC	Program	Function	Object	2025 Value	2026 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	65,119.40	69,100.39
			2XX Personal Services - Employee Benefits	2,034.14	2,111.83
			3XX Purchased Professional and Technical Services	759.32	245.25
			4XX Purchased Property Services	33,879.54	34,026.74
			5XX Other Purchased Services	57,835.58	63,867.98
			6XX Supplies and Materials	23,414.85	95,720.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				183,042.83	265,072.69

Schedule Of Changes Worksheet

Fund Code 77

Beginning Fund Balance	280,426.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	267,337.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	265,072.69	(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)	282,691.13	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 78
PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	311,863.71	269,413.84
	1900 Other Revenue from Local Sources	1,147,572.73	1,122,871.04
	1970 Services Provided Other Funds	13,131,469.17	12,937,833.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,590,905.61	14,330,118.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 78	
PRC	Program	Function	Object	2025 Value	2026 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			1XX	Personal Services - Salaries	106,591.67	117,969.92
			2XX	Personal Services - Employee Benefits	14,182,785.47	14,698,399.37
			3XX	Purchased Professional and Technical Services	48,445.18	266,449.00
			5XX	Other Purchased Services	18,809.81	17,929.88
			6XX	Supplies and Materials	1,810.23	2,069.78
			8XX	Other Expenditures	0.00	4,577.83
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	66,490.54	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,424,932.90	15,107,395.78	

Schedule Of Changes Worksheet			Fund Code 78
Beginning Fund Balance			8,809,304.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			14,330,118.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			15,107,395.78 (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)			8,032,026.44 (5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

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	2025 Value	2026 Value
	1510 Interest Earnings	16,864.17	16,204.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,864.17	16,204.57

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

PRC	Program	Function	Object	2025 Value	2026 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet

Fund Code 79

Beginning Fund Balance	397,879.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,204.57	(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)	414,084.21	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	261,326.42	330,757.17
	1900 Other Revenue from Local Sources	270.43	11,733.46
	5300 Operating Transfers from Other Funds	1,757,752.02	1,064,666.72
	5700 Resources Transferred from Other School Districts or Cooperatives	671,802.91	1,342,901.12
	6100 Material Prior Period Revenue Adjustments	614.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,691,765.78	2,750,058.47

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,762.04	0.00
			2XX Personal Services - Employee Benefits	13.55	0.00
			3XX Purchased Professional and Technical Services	107,090.44	77,402.45
			4XX Purchased Property Services	4,963.00	986.03
			5XX Other Purchased Services	64,612.62	113,630.81
			6XX Supplies and Materials	341,527.32	151,747.26
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	0.00	7,986.57
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	130.00	0.00
			2XX Personal Services - Employee Benefits	0.63	0.00
		222X Educational Media Services			
			6XX Supplies and Materials	4,273.81	465.03
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	17,843.63	0.00
			5XX Other Purchased Services	222.50	0.00
			6XX Supplies and Materials	442.12	0.00
		24XX Support Services - School Administration			
			3XX Purchased Professional and Technical Services	500.00	0.00
			4XX Purchased Property Services	261.00	0.00
			5XX Other Purchased Services	582.59	8,988.74
			6XX Supplies and Materials	16,555.17	353.99
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	14,836.19	174,909.61
			4XX Purchased Property Services	1,467.65	16,652.26
			5XX Other Purchased Services	571,271.68	33,964.83
			6XX Supplies and Materials	7,811.31	5,885.72



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2025 Value	2026 Value
			8XX Other Expenditures	195.00	54,205.76
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	11,793.95	59,907.06
			6XX Supplies and Materials	0.00	7,974.00
		27XX Student Transportation Services			
			6XX Supplies and Materials	13,872.12	0.01
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	961.82
			5XX Other Purchased Services	3,371.03	0.00
			6XX Supplies and Materials	5,173.89	4,005.06
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	1,083.74
	280 Special Education - Local and State				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	23,179.71	64,938.00
			5XX Other Purchased Services	6,994.22	118.90
			6XX Supplies and Materials	4,776.56	1,581.49
		27XX Student Transportation Services			
			5XX Other Purchased Services	251,326.97	0.01
			6XX Supplies and Materials	3,359.29	0.00
	360 State - Gifted & Talented Reimbursement				
		1XXX Instruction			
			6XX Supplies and Materials	295.76	0.00
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	283.78	659.32
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	286.04	2,358.50
			6XX Supplies and Materials	392.30	286.40
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services	600.00	16,247.05
			6XX Supplies and Materials	13,975.06	11,021.07
			7XX Property and Equipment Acquisition	11,439.63	0.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	5,000.00



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object		2025 Value	2026 Value
101	Elementary					
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	70,940.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,508,482.56	894,261.49

Schedule Of Changes Worksheet					Fund Code 82	
Beginning Fund Balance					8,266,522.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,750,058.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					894,261.49	(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	6,515.79 (4b)	-6,515.79	
					-6,515.79	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,115,803.29	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	9,021.39	8,801.84
	1700 Student Extracurricular Activity Receipts	0.00	118,866.05
	1900 Other Revenue from Local Sources	131.79	1,781.94
	1XXX Revenues from Student Activities	116,092.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		125,245.24	129,449.83

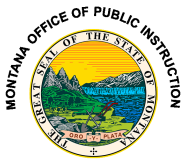
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2025 Value	2026 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	126,212.81	88,204.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				126,212.81	88,204.80

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	204,813.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	129,449.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	88,204.80	(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	1,664.87	(4b)
	-1,664.87	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	244,394.05	(5)



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Detail Expenditure

Fund	Account	Description	2025 Value	2026 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	6,499.50	9,749.67
XX	280 1XXX 112	Certified Teacher Staff Salaries	2,620,424.96	2,669,468.65
XX	39X 1XXX 112	Certified Teacher Staff Salaries	9,333.16	53,879.25
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	23,772,144.77	24,365,377.38
XX	XXX 1XXX 117	Teachers Aids	0.00	4,899,053.35
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	35,560.78	9,068.63
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	718.84	956.01
XX	XXX 26XX 41X	Energy Utility Services	814,163.48	903,105.40
XX	XXX 4XXX 715	Land Improvements	0.00	240,858.36
XX	XXX 4XXX 725	Major Construction Services	2,244,251.40	9,522,796.49
XX	XXX XXXX 355	Technology Contracted Services	642,697.06	745,430.66
XX	XXX XXXX 455	Technology Repairs and Rental	98,461.97	61,360.20
XX	XXX XXXX 535	Technology Communication Services	193,053.11	191,681.80
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	26,363.82	326,543.28
XX	XXX XXXX 563	Educational Fees to Detention Facilities	2,220.00	360.00
XX	XXX XXXX 682	Technology Supplies	18,580.66	26,465.33
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	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	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	863,644.40
b. Related Services Block Grant Entitlement	287,863.87
c. Total Entitlements Subject to Reversion	1,151,508.27

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)]	1,531,506.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	8,534,465.60
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

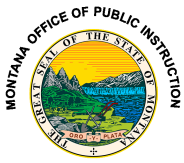
If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted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

Remember:

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

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

Percentage of Special Ed Funding FY2028 Maximum Budget: 100%



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

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	5,151,407.67	1,419,407.88	0.00	0.00	0.00
280	1XXX	2XX	17,891.11	6,176.23	0.00	0.00	0.00
280	1XXX	3XX	120,581.14	120,258.21	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	10,998.73	360.00	0.00	0.00	0.00
280	1XXX	6XX	11,705.32	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,122,033.95	231,813.10	0.00	0.00	0.00
280	21XX	2XX	4,360.27	1,753.49	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	1,270.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	14,280.39	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	194,476.60	92,395.75	0.00	0.00	0.00
280	24XX	2XX	758.17	443.50	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	6,038.80	0.00	0.00	0.00	0.00
280	24XX	6XX	6,055.29	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			6,661,857.44	1,872,608.16	0.00	0.00	0.00

8,534,465.60

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

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY26 in Infinite Campus.



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	7,846,820.90	0.00	0.00	0.00	7,846,820.90
Buildings	101,438,103.48	0.00	1,719,625.30	0.00	103,157,728.78
*** Machinery and Equipment	8,815,780.45	-1,740.00	346,391.18	13,250.00	9,147,181.63
Construction in Progress	180,265.33	0.00	1,366,614.06	180,265.33	1,366,614.06
Totals at Historical Cost	118,280,970.16	-1,740.00	3,432,630.54	193,515.33	121,518,345.37
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	118,280,970.16	-1,740.00	3,432,630.54	193,515.33	121,518,345.37

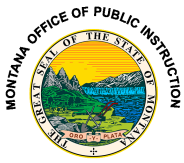
* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

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

*** Has comments.

Depreciation by Function for FY2026	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,283,592.74	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)	4,138.22	0.00	0.00
Operations and Maintenance (26XX)	322,680.77	0.00	0.00
Transportation (27XX)	63,431.77	0.00	0.00
Food Service (31XX)	19,600.24	0.00	0.00
Enterprise Operations (32XX)	2,768.52	0.00	0.00
Extracurricular (34XX, 35XX)	28,851.56	0.00	0.00
Total Depreciation for FY2026	1,738,669.80	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2025	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2026) [a+b-c-d]	(f) Current Portion Due FY2027	(g) Long-Term Portion Due FY2028
Business Activities							
Compensated Absences	117,013.29	0.00	0.00	0.00	117,013.29	0.00	0.00
Total Business Activity							
Non-bond Long-Term Liabilities	117,013.29	0.00	0.00	0.00	117,013.29	0.00	0.00
Governmental Activities *							
Compensated Absences	3,487,086.34	0.00	0.00	0.00	3,487,086.34	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	3,487,086.34	0.00	0.00	0.00	3,487,086.34	0.00	0.00
Bond(s)							
09/20/2017	38,625,000.00	0.00	2,545,000.00	0.00	36,080,000.00	2,665,000.00	33,415,000.00
06/05/2019	6,145,000.00	0.00	345,000.00	0.00	5,800,000.00	360,000.00	5,440,000.00
12/18/2025	0.00	31,500,000.00	0.00	0.00	31,500,000.00	0.00	31,500,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	44,770,000.00	31,500,000.00	2,890,000.00	0.00	73,380,000.00	3,025,000.00	70,355,000.00

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

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



Trustees' Financial Summary

FY2025-26

Submit ID: 0487-07159582

25 Lewis & Clark County

0487 Helena Elem

Net Pension Liability FY2026

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	5,888,780.95	0.00	0.00	5,888,780.95
Net Pension - TRS	39,026,721.74	0.00	0.00	39,026,721.74
Business				
Net Pension - TRS	594,315.56	0.00	0.00	594,315.56