



Trustees' Financial Summary

FY2025-26

Submit ID: 0488-97523360

25 Lewis & Clark County

0488 Helena H S

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.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Jobs for Montana Graduates	STATE	None	None
036	HHS Cafeteria	LOCAL		
053	Helena High School Accounts	LOCAL		
054	Capital High School Accounts	LOCAL		
055	PAL High School Accounts	LOCAL	N/A	N/A
056	MT Digital Academy	STATE		
063	FSLC Accounts	LOCAL	N/A	N/A
075	INDIAN ED FOR ALL DONATIONS FY26	LOCAL		
082	Car Seat Project	LOCAL	None	None
094	Buckle Up MT FY24	FEDERAL	69A37520000405BMTL	20.6
095	Buckle Up MT FY25	FEDERAL	69A3752030000405BMT	20.600
096	Buckle Up MT FY26	FEDERAL	69A3752030000405BMT	20.600
100	Field Trips	LOCAL		
118	Make Up School	LOCAL		
124	MaC Student Services	LOCAL	N/A	N/A
127	PCard Rebate	LOCAL	N/A	N/A
212	Nat'l Board Certification Teacher Stipend	STATE	N/A	N/A
226	Aggregate Reim/Indirects	LOCAL		Local
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
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
456	Vo Ed All Career & Tech Ed Programs	STATE	None	State
461	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	16-01-175-0062-0	84.126A
475	Title I, Part D, Neglected, Delinquent & At-Risk Youth	FEDERAL	0250487312025	84.013
476	Title I, Part D, Neglected, Delinquent & At-Risk Youth	FEDERAL	0250487312026	84.013
486	Title I, Part A, Improving Basic Programs	FEDERAL	0250487312026	84.010
508	Title VII, Indian Education	FEDERAL	S060A150856	84.060
512	Project Unify Special Olympics	FEDERAL		84.380W
540	CHS Freshman Experience	LOCAL	None	None



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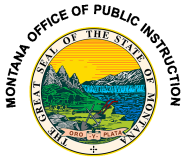
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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
542	CHS Poetry Out Loud FY 13	LOCAL	None	None
543	Unified PE-CHS FY18	LOCAL	None	None
546	Smart Schools Mini Grant - CHS	STATE	None	None
547	SME STEM at CHS Prime	LOCAL	None	
549	Rocky Mountain Elk Foundation - C hS	STATE	N/A	N/A
553	PAL NASP Travel Grant	LOCAL		
562	Adult Basic Ed - State	STATE	None	State
563	Adult Basic Ed - Federal	FEDERAL	2504885620	84.002
569	HOMELESS DONATIONS FY26	LOCAL		
574	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	025048752024	84.196
575	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	025048752025	84.196
582	Rise Resilience in Something Else	FEDERAL		21.027
592	MT Health Care Foundation Planning	LOCAL		
595	Aware Mini Grant FY25	FEDERAL		93.243
610	Expanding the Eco-Schools USA Program in Montana	FEDERAL		66.951
653	HHS Library	LOCAL	None	None
654	CHS 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	0250487392025	84.371
738	ARP - Homeless Children and Youth	FEDERAL	0250487972021	84.425W
739	ARP - FCC Emergency Connectivity Program Fund	FEDERAL		84.425
770	CHS Library Water Damage	LOCAL	N/A	N/A
773	IDEA, Part B, Special Education	FEDERAL	V2504877720	84.027
777	Maintenance Sale Proceeds	LOCAL	None	None
779	CHS Electrical Fire FY26	LOCAL		
787	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	0250487932021	84.425U
821	OPI FY26 FAPE	STATE		
823	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	0250488812023	84.048A
832	CHS Trolley	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
840	Dual Credit	LOCAL		
843	CHS Flathead Valley Community College Dual Credit	LOCAL	N/A	N/A
844	Project Wet - Water Ed Today FY24	FEDERAL		66.951
850	Work Comp MSGIA Closeout FY16	LOCAL		
851	Unemployment Credit On Account	LOCAL	N/A	N/A
854	CHS WRESTLING PARENTS DONATIONS	LOCAL		
859	Tax Credit For Educational Improvement	LOCAL	N/A	N/A
860	HEF Great Idea Grants	LOCAL	None	None
861	Helena Education Foundation	LOCAL	None	None
871	Lead Remediation	LOCAL	N/A	N/A
872	AED Reimbursement Program	LOCAL		



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,701,695.91	515,290.32		
02	Taxes Receivable - Real and Personal (120-149)	194,308.48	36,560.59		
03	Taxes Receivable - Protested (150-159)	4,348.31	842.61		
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)	1,925.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,902,277.70	552,693.52		
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)	124,321.68	38,015.11		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	124,321.68	38,015.11		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	210,975.79	37,403.20		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,566,980.23	477,275.21		
52	TOTAL FUND BALANCE/EQUITY	2,566,980.23	477,275.21		
53	TOTAL LIABILITIES AND FUND BALANCE	2,902,277.70	552,693.52		



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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)	273,997.04	884,881.32	1,301,896.20	194,139.67
02	Taxes Receivable - Real and Personal (120-149)	17,204.93			9,570.43
03	Taxes Receivable - Protested (150-159)	414.84			217.86
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			279,365.95	
06	Other Current Assets (190-210)		6,555.71	17,053.75	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	291,616.81	891,437.03	1,598,315.90	203,927.96
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,602.54		44,154.11	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	1,602.54		44,154.11	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	17,619.77		274,975.62	9,788.29
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	272,394.50	891,437.03	1,279,186.17	194,139.67
52	TOTAL FUND BALANCE/EQUITY	272,394.50	891,437.03	1,279,186.17	194,139.67
53	TOTAL LIABILITIES AND FUND BALANCE	291,616.81	891,437.03	1,598,315.90	203,927.96



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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)	10,439.99		8,162.67	
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)	55,320.00			
06	Other Current Assets (190-210)			1,077.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			3,756.43	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	65,759.99		12,996.10	
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)	320.57			
27	Other Liabilities (690 - 699)			65.00	
35	TOTAL LIABILITIES	320.57		65.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	65,439.42		12,931.10	
52	TOTAL FUND BALANCE/EQUITY	65,439.42		12,931.10	
53	TOTAL LIABILITIES AND FUND BALANCE	65,759.99		12,996.10	



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Balance Sheet

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



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,274,830.00	285,861.09		2,697.53
02	Taxes Receivable - Real and Personal (120-149)	16,048.72			8,937.05
03	Taxes Receivable - Protested (150-159)	361.11			114.40
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	1,291,239.83	285,861.09		11,748.98
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)	8,810.32	297.00		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	8,810.32	297.00		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	16,409.83			9,051.45
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	1,266,019.68	285,564.09		2,697.53
52	TOTAL FUND BALANCE/EQUITY	1,266,019.68	285,564.09		2,697.53
53	TOTAL LIABILITIES AND FUND BALANCE	1,291,239.83	285,861.09		11,748.98



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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)	133,919,547.38	4,576,176.69		
02	Taxes Receivable - Real and Personal (120-149)		44,250.67		
03	Taxes Receivable - Protested (150-159)		1,046.54		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	133,919,547.38	4,621,473.90		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	34,412,783.62	64,866.16		
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES	34,412,783.62	64,866.16		
DEFERRED INFLOWS					
36	Deferred Inflows (680)		45,297.21		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	99,506,763.76	4,511,310.53		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	99,506,763.76	4,511,310.53		
53	TOTAL LIABILITIES AND FUND BALANCE	133,919,547.38	4,621,473.90		



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

		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)	352,458.51		1,141,203.72	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			6,981.63	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	352,458.51		1,148,185.35	
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)			20,838.62	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			20,838.62	
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	352,458.51		1,127,346.73	
52	TOTAL FUND BALANCE/EQUITY	352,458.51		1,127,346.73	
53	TOTAL LIABILITIES AND FUND BALANCE	352,458.51		1,148,185.35	



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Balance Sheet

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



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Balance Sheet

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



Trustees' Financial Summary

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Balance Sheet

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



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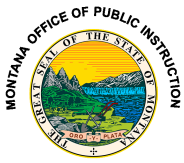
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Schedule of Revenues, Expenditures and Changes in Fund Balance

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	6,645,721.77	6,554,096.47
1112	District Levy - Personal Property	142,000.72	154,511.48
1114	District Levy - Personal Property/Mobile Homes	46,168.54	55,428.43
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	223.85	1,128.57
1190	Penalties and Interest on Taxes	11,583.58	19,163.27
1310	Individual Tuition	8,465.60	525.00
1320	Tuition from School Districts Within State	3,669.43	488,746.03
1510	Interest Earnings	122,943.93	132,446.15
1900	Other Revenue from Local Sources	727.00	75,477.69
1945	Fees - Users/Resale of Supplies	70,472.05	0.00
3110	Direct State Aid	9,388,783.76	9,936,366.35
3111	Quality Educator	688,687.50	1,349,017.80
3112	At Risk Student	48,721.61	49,244.43
3113	Indian Education For All	62,289.27	65,885.89
3114	American Indian Achievement Gap	34,122.00	28,884.00
3115	State Special Education Allowable Cost Payment to Districts	617,731.24	536,817.93
3116	Data For Achievement	59,633.82	63,081.13
3120	State - Guaranteed Tax Base Aid	5,264,287.84	5,733,009.08
6100	Material Prior Period Revenue Adjustments	0.00	2,769.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,216,233.51	25,246,599.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2025 Value	2026 Value	
	170	Distance Learning				
		1XXX	Instruction			
			5XX	Other Purchased Services	0.00	22.87
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	9,745,070.44	9,956,612.32
			2XX	Personal Services - Employee Benefits	41,219.81	41,530.27
			3XX	Purchased Professional and Technical Services	41,246.00	79,128.05
			4XX	Purchased Property Services	46,459.21	6,677.70
			5XX	Other Purchased Services	114,005.78	104,720.96
			6XX	Supplies and Materials	193,792.68	449,696.87
			7XX	Property and Equipment Acquisition	0.00	27,995.64
			8XX	Other Expenditures	2,763.90	3,429.61
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	687,919.80	719,725.94



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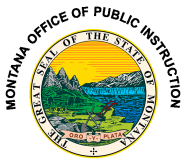
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 01

PRC	Program	Function	Object	2025 Value	2026 Value
			2XX Personal Services - Employee Benefits	2,852.95	2,915.16
			3XX Purchased Professional and Technical Services	16,192.88	9,016.50
			4XX Purchased Property Services	39.00	52.00
			6XX Supplies and Materials	6,430.62	14,627.88
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	62,431.76	69,120.38
			2XX Personal Services - Employee Benefits	270.92	295.80
			3XX Purchased Professional and Technical Services	192.50	1,539.21
			5XX Other Purchased Services	1,092.00	524.88
			6XX Supplies and Materials	167.70	10.50
			8XX Other Expenditures	159.95	176.91
		222X Educational Media Services			
			1XX Personal Services - Salaries	426,485.40	476,805.46
			2XX Personal Services - Employee Benefits	1,768.28	1,959.14
			3XX Purchased Professional and Technical Services	61.17	0.00
			5XX Other Purchased Services	18.67	6.72
			6XX Supplies and Materials	25,357.75	23,427.04
			8XX Other Expenditures	95.88	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	209,176.21	200,893.05
			2XX Personal Services - Employee Benefits	1,273.83	1,237.13
			3XX Purchased Professional and Technical Services	152,359.45	244,112.32
			4XX Purchased Property Services	70.00	0.00
			5XX Other Purchased Services	10,863.27	11,553.89
			6XX Supplies and Materials	6,907.04	11,791.97
			8XX Other Expenditures	2,635.32	10,242.26
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	1,723,323.76	1,810,071.03
			2XX Personal Services - Employee Benefits	7,156.32	7,447.42
			3XX Purchased Professional and Technical Services	7,721.00	1,979.55
			4XX Purchased Property Services	120.00	450.99
			5XX Other Purchased Services	31,985.74	45,014.25
			6XX Supplies and Materials	7,807.08	11,038.23
			8XX Other Expenditures	6,825.80	6,697.88
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	0.00	562,314.07
			2XX Personal Services - Employee Benefits	0.00	2,312.64
		25XX Support Services - Business			
			1XX Personal Services - Salaries	655,078.24	277,911.37
			2XX Personal Services - Employee Benefits	2,780.19	1,181.73
			3XX Purchased Professional and Technical Services	166,695.69	144,560.11
			4XX Purchased Property Services	46,010.22	5,846.40



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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
			5XX Other Purchased Services	418,072.98	409,492.70
			6XX Supplies and Materials	56,551.06	62,991.55
			8XX Other Expenditures	408.59	620.01
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	1,242,769.56	1,360,952.81
			2XX Personal Services - Employee Benefits	50,112.23	55,366.61
			3XX Purchased Professional and Technical Services	12,358.01	7,969.16
			4XX Purchased Property Services	710,575.03	719,851.09
			5XX Other Purchased Services	6,024.01	5,522.78
			6XX Supplies and Materials	157,574.77	170,254.95
			7XX Property and Equipment Acquisition	46,529.78	0.00
			8XX Other Expenditures	2,912.65	1,037.70
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	656,113.53	672,723.71
			2XX Personal Services - Employee Benefits	2,876.85	2,873.16
			3XX Purchased Professional and Technical Services	3,053.34	288.75
			5XX Other Purchased Services	5,308.63	5,236.49
			6XX Supplies and Materials	1,994.02	11,180.07
			8XX Other Expenditures	0.00	206.02
		21XX Support Services - Students			
			1XX Personal Services - Salaries	67,265.45	81,552.51
			2XX Personal Services - Employee Benefits	283.06	335.99
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	169,828.62	173,473.86
			2XX Personal Services - Employee Benefits	717.22	716.76
			3XX Purchased Professional and Technical Services	70.00	500.00
			5XX Other Purchased Services	2,500.00	2,684.80
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	45,258.53	23,953.63
			2XX Personal Services - Employee Benefits	1,307.16	659.67
			4XX Purchased Property Services	15,663.52	15,682.85
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,291,007.58	1,643,118.53
			2XX Personal Services - Employee Benefits	4,769.72	6,418.18
			3XX Purchased Professional and Technical Services	50,789.02	16,732.07
			5XX Other Purchased Services	5,892.75	2,591.13
			6XX Supplies and Materials	4,962.48	5,575.39
			8XX Other Expenditures	0.00	12.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	237,572.16	146,715.76



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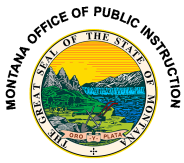
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2025 Value	2026 Value
			2XX Personal Services - Employee Benefits	953.45	553.36
			4XX Purchased Property Services	515.00	0.00
			6XX Supplies and Materials	6,094.57	1,232.40
			8XX Other Expenditures	0.00	396.00
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	4,758.41	6,267.08
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	147,697.57	176,749.00
			2XX Personal Services - Employee Benefits	607.12	792.69
			3XX Purchased Professional and Technical Services	49.46	0.00
			5XX Other Purchased Services	1,284.54	3,255.11
			6XX Supplies and Materials	3,790.93	1,716.83
			8XX Other Expenditures	486.00	343.50
365	Indian Education for All				
	1XXX Instruction				
			1XX Personal Services - Salaries	59,466.58	57,730.47
			2XX Personal Services - Employee Benefits	215.33	200.72
			3XX Purchased Professional and Technical Services	300.00	0.00
			5XX Other Purchased Services	727.78	6,196.80
			6XX Supplies and Materials	2,456.30	1,783.78
390	State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	1,566,472.16	1,550,135.82
			2XX Personal Services - Employee Benefits	6,690.17	6,068.78
			3XX Purchased Professional and Technical Services	2,222.70	991.00
			4XX Purchased Property Services	2,089.90	1,512.46
			5XX Other Purchased Services	864.70	310.99
			6XX Supplies and Materials	59,501.25	60,489.69
			8XX Other Expenditures	748.00	397.00
710	School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	146,524.93	145,210.58
			2XX Personal Services - Employee Benefits	650.62	638.54
			3XX Purchased Professional and Technical Services	1,629.57	2,823.40
			4XX Purchased Property Services	945.61	10,595.53
			5XX Other Purchased Services	52,021.87	55,537.87
			6XX Supplies and Materials	25,694.95	22,462.72
			8XX Other Expenditures	1,432.00	458.00
720	School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	741,861.36	748,461.87
			2XX Personal Services - Employee Benefits	3,336.28	3,285.74



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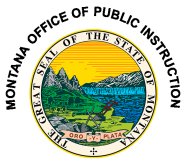
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2025 Value	2026 Value	
			3XX Purchased Professional and Technical Services	92,443.11	93,013.67	
			4XX Purchased Property Services	650.00	600.00	
			5XX Other Purchased Services	286,197.11	243,858.73	
			6XX Supplies and Materials	2,773.69	2,180.71	
			8XX Other Expenditures	11,500.00	335.00	
	890 Other Community Services					
		33XX Community Services				
			1XX Personal Services - Salaries	6,586.14	6,276.02	
			2XX Personal Services - Employee Benefits	27.61	26.26	
			5XX Other Purchased Services	420.00	90.00	
	999 Undistributed					
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA				
			920 Resources Transferred to Other School Districts or Cooperatives	83,802.91	966,133.47	
			950 Resources Transferred for Educational Savings Accounts	0.00	8,584.79	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				23,052,496.20	25,141,661.17	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					2,480,589.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,246,599.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,141,661.17	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	18,547.25	(4b)	-18,547.25
					-18,547.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,566,980.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	1,282,892.40	1,269,065.73
	1112 District Levy - Personal Property	26,778.27	29,930.58
	1114 District Levy - Personal Property/Mobile Homes	7,401.63	10,588.32
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	34.88	192.59
	1190 Penalties and Interest on Taxes	1,899.18	3,572.58
	1510 Interest Earnings	20,564.69	20,186.92
	2220 County On-Schedule Transportation Reimbursement	98,166.79	55,736.90
	3210 State - On-Schedule Transportation Reimbursement	98,166.79	167,210.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,535,904.63	1,556,484.32

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		41,910.32	51,938.97
		2XX Personal Services - Employee Benefits		198.08	255.13
		3XX Purchased Professional and Technical Services		677.20	132.34
		5XX Other Purchased Services		1,440.00	2,040.00
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		41,385.98	38,128.39
		2XX Personal Services - Employee Benefits		182.22	164.03
		5XX Other Purchased Services		60.00	0.00
	26XX Operation and Maintenance of Plant Services				
		5XX Other Purchased Services		18,525.53	17,189.32
		6XX Supplies and Materials		29.89	0.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		216,693.13	219,952.96
		2XX Personal Services - Employee Benefits		1,823.30	1,571.89
		3XX Purchased Professional and Technical Services		10,570.28	21.00
		4XX Purchased Property Services		96.60	17.31
		5XX Other Purchased Services		300,717.64	357,743.29
		6XX Supplies and Materials		98,797.57	113,173.44
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		5XX Other Purchased Services		185,494.43	190,767.81
		6XX Supplies and Materials		12,472.04	15,205.18



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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					
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA				
			920	Resources Transferred to Other School Districts or Cooperatives	588,000.00	376,767.65	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,519,074.21	1,385,068.71	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					305,859.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,556,484.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,385,068.71	(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	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					477,275.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	330,144.93	616,725.76
	1112 District Levy - Personal Property	7,153.07	14,402.29
	1114 District Levy - Personal Property/Mobile Homes	2,485.75	4,515.31
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	19.24	57.80
	1190 Penalties and Interest on Taxes	640.26	1,328.83
	1510 Interest Earnings	3,636.70	3,463.92
	1900 Other Revenue from Local Sources	2,056.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		346,136.20	640,493.91

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	166,276.83
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	336,736.16	59,985.41
			2XX Personal Services - Employee Benefits	1,692.14	287.93
			3XX Purchased Professional and Technical Services	16,869.32	73,501.38
			5XX Other Purchased Services	16,663.78	3,652.06
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	29,568.90
			2XX Personal Services - Employee Benefits	0.00	141.93
	999 Undistributed				
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	34,687.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				371,961.40	368,101.73



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Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance					2.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					640,493.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					368,101.73	(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)					272,394.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	54,123.92	26,695.80
	1900 Other Revenue from Local Sources	27,626.94	27,033.06
	2240 County Retirement Distribution	3,301,314.48	3,288,115.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,383,065.34	3,341,844.43

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	0.00	1,818.68
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,810,871.69	1,763,323.23
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	154,055.27	138,563.69
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	9,202.81	9,277.98
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	61,034.35	104,554.79
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	50,361.54	50,662.51
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	245,216.68	465,413.56
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	0.00	78,565.50
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	108,185.46	51,417.21
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	167,174.56	179,129.09
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	30,284.18	30,632.98
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	109,201.54	113,542.57
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	1,181.37	0.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	26,031.75	26,456.07



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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
			26XX Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	5,772.67	2,917.91
	280 Special Education - Local and State				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	223,924.41	231,967.25
			21XX Support Services - Students		
			2XX Personal Services - Employee Benefits	32,817.77	28,839.93
			24XX Support Services - School Administration		
			2XX Personal Services - Employee Benefits	21,143.86	175,970.16
	325 Montana Digital Academy				
			21XX Support Services - Students		
			2XX Personal Services - Employee Benefits	19,468.67	19,063.48
	329 State - Miscellaneous Grants				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	266.12	0.00
	362 State Adult Education Reimbursement				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	3,447.40	3,119.20
	365 Indian Education for All				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	7,140.72	7,142.66
	377 State - Advanced Opportunity Aid				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	74.79	64.06
	390 State Career & Technical Education Entitlement - Undistributed				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	249,892.54	214,933.83
	650 Adult Education High School Equivalency Programs				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	28,247.57	31,395.98
	710 School Sponsored Extracurricular Activities				
			34XX Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	23,104.20	23,981.68
	720 School Sponsored Athletics				
			35XX Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	115,034.04	115,479.31
	890 Other Community Services				
			33XX Community Services		
			2XX Personal Services - Employee Benefits	6,383.74	6,238.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,509,519.70	3,874,471.50



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0488 Helena H S

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					1,424,064.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,341,844.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,874,471.50	(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)					891,437.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2026 Value
003	Jobs for Montana Graduates	
	3290 State - Other State Grants	1,241.18
036	HHS Cafeteria	
	1510 Interest Earnings	43.84
053	Helena High School Accounts	
	1510 Interest Earnings	3,715.65
	1700 Student Extracurricular Activity Receipts	63,495.55
	1920 Contributions/Donations from Private Sources	1,750.00
054	Capital High School Accounts	
	1510 Interest Earnings	5,022.24
	1700 Student Extracurricular Activity Receipts	64,815.99
	1920 Contributions/Donations from Private Sources	19,900.00
055	PAL High School Accounts	
	1700 Student Extracurricular Activity Receipts	5,281.37
056	MT Digital Academy	
	3250 Montana Digital Academy	111,344.52
063	FSLC Accounts	
	1510 Interest Earnings	886.11
	1700 Student Extracurricular Activity Receipts	5.81
	1920 Contributions/Donations from Private Sources	23,674.05
075	INDIAN ED FOR ALL DONATIONS FY26	
	1920 Contributions/Donations from Private Sources	1,950.00
082	Car Seat Project	
	1510 Interest Earnings	115.43
095	Buckle Up MT FY25	
	4700 Federal Miscellaneous Grants from other State Agencies	18,956.71
096	Buckle Up MT FY26	
	4700 Federal Miscellaneous Grants from other State Agencies	54,031.42
118	Make Up School	
	1510 Interest Earnings	2,225.69
	1981 Summer School Fees	19,028.00
124	MaC Student Services	
	1510 Interest Earnings	5,462.79
	3355 Medicaid - Miscellaneous	5,060.19
127	PCard Rebate	
	1510 Interest Earnings	2,154.68
	1920 Contributions/Donations from Private Sources	8,210.25
212	Nat'l Board Certification Teacher Stipend	
	3245 Professional Stipend State E-Grant	23,700.55



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226 Aggregate Reim/Indirects

1510 Interest Earnings	9,056.43
1900 Other Revenue from Local Sources	117.25
1920 Contributions/Donations from Private Sources	509.01
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	50,835.03
6100 Material Prior Period Revenue Adjustments	799.86

236 Title III, Part A, English Language Aquisition & Enhancement

4320 Title III, Part A, English Language Acquisition & Language Enhancement	1,522.78
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315 Title I, ESEA Schoolwide Program

4940 Title I, ESEA, Schoolwide Program	106,240.00
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316 Title I, ESEA Schoolwide Program

4940 Title I, ESEA, Schoolwide Program	421,970.00
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456 Vo Ed All Career & Tech Ed Programs

3900 State - Career & Technical Education	56,118.91
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461 Pre-Employment Trans Svs(Voc. Rehab)

4740 Pre-Employment Transition Services (DPHHS)	101,494.57
6100 Material Prior Period Revenue Adjustments	-153,115.03

475 Title I, Part D, Neglected, Delinquent & At-Risk Youth

4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	1,156.00
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476 Title I, Part D, Neglected, Delinquent & At-Risk Youth

4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	17,119.00
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486 Title I, Part A, Improving Basic Programs

4200 Title I, Part A, Improving Basic Programs	4,695.00
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508 Title VII, Indian Education

4130 Title VI, Part A, Indian Education	56,608.00
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512 Project Unify Special Olympics

4700 Federal Miscellaneous Grants from other State Agencies	141.76
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543 Unified PE-CHS FY18

1920 Contributions/Donations from Private Sources	1,920.00
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546 Smart Schools Mini Grant - CHS

3290 State - Other State Grants	2,000.00
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547 SME STEM at CHS Prime

1510 Interest Earnings	483.88
1920 Contributions/Donations from Private Sources	5,000.00

553 PAL NASP Travel Grant

3290 State - Other State Grants	277.98
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562 Adult Basic Ed - State

3620 State - Adult Education Reimbursement	23,139.56
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563 Adult Basic Ed - Federal

4540 Adult Basic & Literacy Education (ABLE)	54,829.44
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569 HOMELESS DONATIONS FY26

1920 Contributions/Donations from Private Sources	35.00
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575 Title IX, Part A, Education for Homeless Children & Youth

4380 Title IX, Part A, Education for Homeless Children & Youth	1,386.00
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592 MT Health Care Foundation Planning	
1920 Contributions/Donations from Private Sources	1,715.00
653 HHS Library	
1900 Other Revenue from Local Sources	666.07
654 CHS Library	
1510 Interest Earnings	78.03
1900 Other Revenue from Local Sources	655.77
665 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	
1920 Contributions/Donations from Private Sources	3,500.00
770 CHS Library Water Damage	
6100 Material Prior Period Revenue Adjustments	-1,019.92
773 IDEA, Part B, Special Education	
4560 IDEA, Part B, Special Education	146,934.49
777 Maintenance Sale Proceeds	
1510 Interest Earnings	131.20
5200 Sale or Compensation for Loss of Assets	1,214.89
779 CHS Electrical Fire FY26	
5200 Sale or Compensation for Loss of Assets	80,667.72
821 OPI FY26 FAPE	
3290 State - Other State Grants	9,159.34
823 Federal Carl Perkins (Career & Technical Education (CTE))	
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	177,874.00
832 CHS Trolley	
1510 Interest Earnings	137.85
840 Dual Credit	
1510 Interest Earnings	654.70
843 CHS Flathead Valley Community College Dual Credit	
1900 Other Revenue from Local Sources	2,751.00
850 Work Comp MSGIA Closeout FY16	
1510 Interest Earnings	5,702.13
1900 Other Revenue from Local Sources	30,798.43
851 Unemployment Credit On Account	
1510 Interest Earnings	601.66
854 CHS WRESTLING PARENTS DONATIONS	
1510 Interest Earnings	65.64
1920 Contributions/Donations from Private Sources	2,160.00
859 Tax Credit For Educational Improvement	
1925 Innovative Education Payment	56,500.00
860 HEF Great Idea Grants	
1920 Contributions/Donations from Private Sources	58,108.09
861 Helena Education Foundation	
1900 Other Revenue from Local Sources	36,223.40
871 Lead Remediation	
3290 State - Other State Grants	189.18



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872 AED Reimbursement Program

3290 State - Other State Grants

779.62

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

1,822,660.74

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

Fund Code 15

PRC	Program	Function	Object	2025 Value	2026 Value
003	Jobs for Montana Graduates				
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		722.64
			6XX Supplies and Materials		518.54
			003 Subtotal		1,241.18
053	Helena High School Accounts				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,048.40
			2XX Personal Services - Employee Benefits		6.64
			4XX Purchased Property Services		423.42
			5XX Other Purchased Services		2,595.67
			6XX Supplies and Materials		58,807.78
			8XX Other Expenditures		1,354.63
		222X	Educational Media Services		
			1XX Personal Services - Salaries		70.00
			2XX Personal Services - Employee Benefits		0.34
			5XX Other Purchased Services		550.00
			6XX Supplies and Materials		168.73
			053 Subtotal		65,025.61
054	Capital High School Accounts				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		270.00
			2XX Personal Services - Employee Benefits		1.30
			5XX Other Purchased Services		1,923.96
			6XX Supplies and Materials		70,569.20
			8XX Other Expenditures		350.00
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		6.79
			054 Subtotal		73,121.25
055	PAL High School Accounts				
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			6XX Supplies and Materials		4,547.05
			055 Subtotal		4,547.05



Trustees' Financial Summary

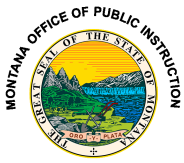
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
056	MT Digital Academy				
	325	Montana Digital Academy			
		1XXX	Instruction		
			1XX Personal Services - Salaries		110,812.62
			2XX Personal Services - Employee Benefits		531.90
			056 Subtotal		111,344.52
063	FSLC Accounts				
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		540.00
			2XX Personal Services - Employee Benefits		2.58
			5XX Other Purchased Services		2,096.70
			6XX Supplies and Materials		5,925.92
			063 Subtotal		8,565.20
095	Buckle Up MT FY25				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			1XX Personal Services - Salaries		15,527.98
			2XX Personal Services - Employee Benefits		2,667.71
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		761.02
			095 Subtotal		18,956.71
096	Buckle Up MT FY26				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			1XX Personal Services - Salaries		41,039.07
			2XX Personal Services - Employee Benefits		7,050.50
			5XX Other Purchased Services		692.97
			6XX Supplies and Materials		3,019.74
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		2,229.14
			096 Subtotal		54,031.42
118	Make Up School				
	180	Summer School			
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,582.50
			2XX Personal Services - Employee Benefits		50.80
			118 Subtotal		10,633.30



Trustees' Financial Summary

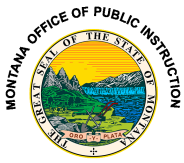
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
212	Nat'l Board Certification Teacher Stipend				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
		1XX	Personal Services - Salaries		23,700.55
			212 Subtotal		23,700.55
226	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		500.00
		2XX	Personal Services - Employee Benefits		2.40
	25XX Support Services - Business				
		3XX	Purchased Professional and Technical Services		11,416.84
		4XX	Purchased Property Services		33,146.39
		6XX	Supplies and Materials		1.08
		8XX	Other Expenditures		31,597.06
			226 Subtotal		76,663.77
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		173.25
		2XX	Personal Services - Employee Benefits		30.99
		6XX	Supplies and Materials		1,318.54
			236 Subtotal		1,522.78
315	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		15,448.49
		2XX	Personal Services - Employee Benefits		2,455.63
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		16,246.58
		2XX	Personal Services - Employee Benefits		2,548.87
		3XX	Purchased Professional and Technical Services		11,200.00
		5XX	Other Purchased Services		28,667.93
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries		21,875.84
		2XX	Personal Services - Employee Benefits		3,535.17
	62XX Resources Transferred to Other School Districts, Cooperatives or ESA				
		940	Indirect Costs		4,261.49
			315 Subtotal		106,240.00



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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
316	Title I, ESEA Schoolwide Program				
	494	Title I, ESEA, Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		150,974.67
			2XX Personal Services - Employee Benefits		21,767.10
			6XX Supplies and Materials		4,124.40
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		116,418.65
			2XX Personal Services - Employee Benefits		17,460.05
			3XX Purchased Professional and Technical Services		43,725.60
			5XX Other Purchased Services		5,308.54
			6XX Supplies and Materials		10,774.92
			8XX Other Expenditures		708.24
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		4,200.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		25,059.53
			2XX Personal Services - Employee Benefits		4,013.38
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		17,434.92
			316 Subtotal		421,970.00
456	Vo Ed All Career & Tech Ed Programs				
	390	State Career & Technical Education Entitlement - Undistributed			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,312.00
			2XX Personal Services - Employee Benefits		11.05
			3XX Purchased Professional and Technical Services		889.00
			4XX Purchased Property Services		86.48
			5XX Other Purchased Services		6,866.10
			6XX Supplies and Materials		43,055.68
			8XX Other Expenditures		2,898.60
			456 Subtotal		56,118.91
461	Pre-Employment Trans Svs(Voc. Rehab)				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		93,176.10
			2XX Personal Services - Employee Benefits		13,244.42
			3XX Purchased Professional and Technical Services		1,200.00
			5XX Other Purchased Services		2,152.84
			6XX Supplies and Materials		18,722.22



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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
			810 Dues and Fees		3,998.99
			461 Subtotal		132,494.57
475	Title I, Part D, Neglected, Delinquent & At-Risk Youth				
	427	Title I, Part D, Neglected, Delinquent & At-Risk Youth			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		961.34
			2XX Personal Services - Employee Benefits		148.66
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		46.00
			475 Subtotal		1,156.00
476	Title I, Part D, Neglected, Delinquent & At-Risk Youth				
	427	Title I, Part D, Neglected, Delinquent & At-Risk Youth			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		14,387.95
			2XX Personal Services - Employee Benefits		2,024.05
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		707.00
			476 Subtotal		17,119.00
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		299.52
		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		115.18
			486 Subtotal		4,695.00
508	Title VII, Indian Education				
	413	Title VI, Part A, Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		43,930.94
			2XX Personal Services - Employee Benefits		5,654.45
			5XX Other Purchased Services		379.33
			6XX Supplies and Materials		4,305.28
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		2,338.00
			508 Subtotal		56,608.00



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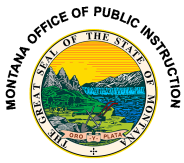
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
512	Project Unify Special Olympics				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			5XX Other Purchased Services		141.76
			512 Subtotal		141.76
543	Unified PE-CHS FY18				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		754.00
			6XX Supplies and Materials		1,062.84
			543 Subtotal		1,816.84
547	SME STEM at CHS Prime				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		3,206.45
	390	State Career & Technical Education Entitlement - Undistributed			
		1XXX	Instruction		
			5XX Other Purchased Services		1,057.48
			547 Subtotal		4,263.93
553	PAL NASP Travel Grant				
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		277.98
			553 Subtotal		277.98
562	Adult Basic Ed - State				
	362	State Adult Education Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		22,095.65
			2XX Personal Services - Employee Benefits		87.78
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		956.13
			562 Subtotal		23,139.56
563	Adult Basic Ed - Federal				
	454	Adult Basic & Literacy Education (ABLE)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		45,776.41
			2XX Personal Services - Employee Benefits		6,786.72
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		2,266.31
			563 Subtotal		54,829.44



Trustees' Financial Summary

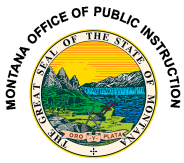
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
575	Title IX, Part A, Education for Homeless Children & Youth				
	438	Title IX, Part A, Education for Homeless Children & Youth			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		277.20
			2XX Personal Services - Employee Benefits		49.79
			6XX Supplies and Materials		1,002.42
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		56.59
			575 Subtotal		1,386.00
582	Rise Resilience in Something Else				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			6XX Supplies and Materials		220.00
			582 Subtotal		220.00
592	MT Health Care Foundation Planning				
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			5XX Other Purchased Services		650.00
			592 Subtotal		650.00
653	HHS Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			5XX Other Purchased Services		116.57
			6XX Supplies and Materials		411.21
			653 Subtotal		527.78
654	CHS Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		415.48
			654 Subtotal		415.48
665	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		550.00
			6XX Supplies and Materials		146.98
			665 Subtotal		696.98
773	IDEA, Part B, Special Education				
	456	IDEA, Part B, Special Education			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		122,106.47



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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		18,756.92
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		6,071.10
			773 Subtotal		146,934.49
779	CHS Electrical Fire FY26				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		75,631.97
			6XX Supplies and Materials		783.25
			779 Subtotal		76,415.22
823	Federal Carl Perkins (Career & Technical Education (CTE))				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		1XXX	Instruction		
			1XX Personal Services - Salaries		17,789.91
			2XX Personal Services - Employee Benefits		2,283.43
			5XX Other Purchased Services		17,382.76
			6XX Supplies and Materials		80,304.02
			7XX Property and Equipment Acquisition		21,646.28
			8XX Other Expenditures		5,545.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		22,861.40
			2XX Personal Services - Employee Benefits		3,661.20
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA		
			940 Indirect Costs		6,400.00
			823 Subtotal		177,874.00
843	CHS Flathead Valley Community College Dual Credit				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		4,574.65
			843 Subtotal		4,574.65
844	Project Wet - Water Ed Today FY24				
	470 Federal Miscellaneous Grants from other State Agencies				
		1XXX	Instruction		
			1XX Personal Services - Salaries		400.00
			2XX Personal Services - Employee Benefits		74.70
			5XX Other Purchased Services		221.04
			844 Subtotal		695.74



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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
859	Tax Credit For Educational Improvement				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		3XX Purchased Professional and Technical Services			17,900.00
		859 Subtotal			17,900.00
860	HEF Great Idea Grants				
	890 Other Community Services				
	33XX Community Services				
		1XX Personal Services - Salaries			975.00
		2XX Personal Services - Employee Benefits			4.69
		3XX Purchased Professional and Technical Services			9,020.04
		5XX Other Purchased Services			4,840.87
		6XX Supplies and Materials			43,332.81
		860 Subtotal			58,173.41
861	Helena Education Foundation				
	890 Other Community Services				
	33XX Community Services				
		1XX Personal Services - Salaries			35,564.48
		2XX Personal Services - Employee Benefits			148.92
		5XX Other Purchased Services			510.00
		861 Subtotal			36,223.40
871	Lead Remediation				
	329 State - Miscellaneous Grants				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials			189.18
		871 Subtotal			189.18
872	AED Reimbursement Program				
	329 State - Miscellaneous Grants				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials			779.62
		872 Subtotal			779.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,853,880.28



Trustees' Financial Summary

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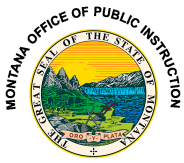
Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					1,310,405.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,822,660.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,853,880.28	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,279,186.17	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Jobs for Montana Graduates	1,241.18	1,241.18	0.00
036 HHS Cafeteria	43.84	0.00	43.84
053 Helena High School Accounts	68,961.20	65,025.61	3,935.59
054 Capital High School Accounts	89,738.23	73,121.25	16,616.98
055 PAL High School Accounts	5,281.37	4,547.05	734.32
056 MT Digital Academy	111,344.52	111,344.52	0.00
063 FSLC Accounts	24,565.97	8,565.20	16,000.77
075 INDIAN ED FOR ALL DONATIONS FY26	1,950.00	0.00	1,950.00
082 Car Seat Project	115.43	0.00	115.43
095 Buckle Up MT FY25	18,956.71	18,956.71	0.00
096 Buckle Up MT FY26	54,031.42	54,031.42	0.00
118 Make Up School	21,253.69	10,633.30	10,620.39
124 MaC Student Services	10,522.98	0.00	10,522.98
127 PCard Rebate	10,364.93	0.00	10,364.93
212 Nat'l Board Certification Teacher Stipend	23,700.55	23,700.55	0.00
226 Aggregate Reim/Indirects	61,317.58	76,663.77	-15,346.19
236 Title III, Part A, English Language Aquisition & Enhancement	1,522.78	1,522.78	0.00
315 Title I, ESEA Schoolwide Program	106,240.00	106,240.00	0.00
316 Title I, ESEA Schoolwide Program	421,970.00	421,970.00	0.00
456 Vo Ed All Career & Tech Ed Programs	56,118.91	56,118.91	0.00
461 Pre-Employment Trans Svs(Voc. Rehab)	-51,620.46	132,494.57	-184,115.03
475 Title I, Part D, Neglected, Delinquent & At-Risk Youth	1,156.00	1,156.00	0.00
476 Title I, Part D, Neglected, Delinquent & At-Risk Youth	17,119.00	17,119.00	0.00
486 Title I, Part A, Improving Basic Programs	4,695.00	4,695.00	0.00
508 Title VII, Indian Education	56,608.00	56,608.00	0.00
512 Project Unify Special Olympics	141.76	141.76	0.00
543 Unified PE-CHS FY18	1,920.00	1,816.84	103.16
546 Smart Schools Mini Grant - CHS	2,000.00	0.00	2,000.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
547 SME STEM at CHS Prime	5,483.88	4,263.93	1,219.95
553 PAL NASP Travel Grant	277.98	277.98	0.00
562 Adult Basic Ed - State	23,139.56	23,139.56	0.00
563 Adult Basic Ed - Federal	54,829.44	54,829.44	0.00
569 HOMELESS DONATIONS FY26	35.00	0.00	35.00
575 Title IX, Part A, Education for Homeless Children & Youth	1,386.00	1,386.00	0.00
582 Rise Resilience in Something Else	0.00	220.00	-220.00
592 MT Health Care Foundation Planning	1,715.00	650.00	1,065.00
653 HHS Library	666.07	527.78	138.29
654 CHS Library	733.80	415.48	318.32
665 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	3,500.00	696.98	2,803.02
770 CHS Library Water Damage	-1,019.92	0.00	-1,019.92
773 IDEA, Part B, Special Education	146,934.49	146,934.49	0.00
777 Maintenance Sale Proceeds	1,346.09	0.00	1,346.09
779 CHS Electrical Fire FY26	80,667.72	76,415.22	4,252.50
821 OPI FY26 FAPE	9,159.34	0.00	9,159.34
823 Federal Carl Perkins (Career & Technical Education (CTE))	177,874.00	177,874.00	0.00
832 CHS Trolley	137.85	0.00	137.85
840 Dual Credit	654.70	0.00	654.70
843 CHS Flathead Valley Community College Dual Credit	2,751.00	4,574.65	-1,823.65
844 Project Wet - Water Ed Today FY24	0.00	695.74	-695.74
850 Work Comp MSGIA Closeout FY16	36,500.56	0.00	36,500.56
851 Unemployment Credit On Account	601.66	0.00	601.66
854 CHS WRESTLING PARENTS DONATIONS	2,225.64	0.00	2,225.64
859 Tax Credit For Educational Improvement	56,500.00	17,900.00	38,600.00
860 HEF Great Idea Grants	58,108.09	58,173.41	-65.32
861 Helena Education Foundation	36,223.40	36,223.40	0.00
871 Lead Remediation	189.18	189.18	0.00
872 AED Reimbursement Program	779.62	779.62	0.00
Total	1,822,660.74	1,853,880.28	-31,219.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	225,021.91	325,237.31
	1112 District Levy - Personal Property	4,749.81	7,620.32
	1114 District Levy - Personal Property/Mobile Homes	1,433.46	2,480.34
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	8.08	36.57
	1190 Penalties and Interest on Taxes	365.18	761.29
	1510 Interest Earnings	2,576.18	3,763.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		234,154.62	339,899.32

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			
			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	194,663.50	217,359.45
			2XX Personal Services - Employee Benefits	818.05	898.54
			5XX Other Purchased Services	19,467.54	18,310.61
			6XX Supplies and Materials	605.26	2,895.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				224,678.83	247,214.09

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	101,454.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	339,899.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	247,214.09	(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)	194,139.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2025 Value	2026 Value
1311	Driver's Education Fees	155,955.00	137,395.00
1510	Interest Earnings	137.40	611.05
3260	State - Driver's Education Reimbursement	52,360.00	55,320.00
5200	Sale or Compensation for Loss of Assets	1,000.00	16,267.00
6100	Material Prior Period Revenue Adjustments	22,430.72	13,360.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		231,883.12	222,954.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2025 Value	2026 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
	1XX	Personal Services - Salaries		159,434.95	150,901.42
	2XX	Personal Services - Employee Benefits		658.74	696.33
	4XX	Purchased Property Services		853.30	55,170.86
	5XX	Other Purchased Services		5,286.17	3,561.02
	6XX	Supplies and Materials		130.96	7,623.78
	8XX	Other Expenditures		95.57	25.46
26XX Operation and Maintenance of Plant Services					
	4XX	Purchased Property Services		2,365.35	2,685.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				168,825.04	220,664.71

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	63,150.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	222,954.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	220,664.71	(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 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	65,439.42	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2025 Value	2026 Value	
	1510 Interest Earnings	1,030.37	365.92	
	1910 Rentals	21,691.00	19,512.50	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,721.37	19,878.42	

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				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	713.25
	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		2,829.81	2,660.09
		6XX Supplies and Materials		3,647.02	3,647.02
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		18,970.91	14,275.77
		2XX Personal Services - Employee Benefits		660.53	398.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				36,181.88	21,694.68

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					14,747.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,878.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,694.68 (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)					12,931.10 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Revenue	2025 Value	2026 Value
1111	District Levy - Real Property	534,112.46	543,691.62
1112	District Levy - Personal Property	11,334.11	12,811.27
1114	District Levy - Personal Property/Mobile Homes	3,520.87	4,540.27
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	17.47	87.41
1190	Penalties and Interest on Taxes	891.04	1,545.86
1510	Interest Earnings	11,939.81	30,661.51
1900	Other Revenue from Local Sources	43,096.44	71,993.39
1945	Fees - Users/Resale of Supplies	18,548.00	0.00
3281	State - Technology Aid	17,120.06	17,242.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		640,580.26	682,574.28

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				
	3XX	Purchased Professional and Technical Services		6,681.36	26,764.16
	5XX	Other Purchased Services		450.00	492.00
	6XX	Supplies and Materials		11,366.76	2,128.21
	8XX	Other Expenditures		204.75	220.50
258X	Admin. Tech. - Technology Coordinator				
	1XX	Personal Services - Salaries		98,363.91	0.00
	2XX	Personal Services - Employee Benefits		424.18	0.00
25XX	Support Services - Business				
	3XX	Purchased Professional and Technical Services		9,267.51	73,252.57
	4XX	Purchased Property Services		169.31	8,952.67
	5XX	Other Purchased Services		16,885.20	121,749.07
	6XX	Supplies and Materials		5,110.41	5,827.13
26XX	Operation and Maintenance of Plant Services				
	4XX	Purchased Property Services		12,356.20	8,695.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				161,279.59	248,082.15



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					832,346.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					682,574.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					248,082.15	(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	819.09	(4b)	-819.09	
					-819.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,266,019.68	(5)



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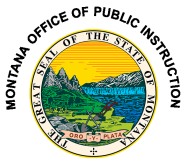
Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue		2025 Value	2026 Value
	1510 Interest Earnings		10,345.08	12,957.62
	3770 State - Advanced Opportunity Aid		210,795.53	206,606.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			221,140.61	219,563.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2025 Value	2026 Value
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			1XX Personal Services - Salaries	410.00	340.00
			2XX Personal Services - Employee Benefits	2.02	1.63
			3XX Purchased Professional and Technical Services	77,780.17	135,997.33
			4XX Purchased Property Services	0.00	1,929.36
			5XX Other Purchased Services	1,083.17	201.36
			6XX Supplies and Materials	32,548.66	15,919.20
			8XX Other Expenditures	4,609.97	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				116,433.99	154,388.88

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					220,389.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					219,563.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					154,388.88 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					285,564.09 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	169,261.66	172,235.72
	1112 District Levy - Personal Property	3,587.95	4,058.71
	1114 District Levy - Personal Property/Mobile Homes	1,106.59	1,437.22
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	5.35	27.46
	1190 Penalties and Interest on Taxes	278.58	484.97
	1510 Interest Earnings	1,186.38	793.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		175,426.51	179,037.87

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	175,693.71	198,439.54
			860 Agent Fees/Issuance Costs	0.00	225.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				175,693.71	198,664.54

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	22,324.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	179,037.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	198,664.54	(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)	2,697.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	2,814.84	2,793,443.13
	1920 Contributions/Donations from Private Sources	0.00	2,950.00
	5110 Sale of Bonds	0.00	138,898,354.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,814.84	141,694,747.78

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	120,000.00
		25XX	Support Services - Business		
			5XX Other Purchased Services	0.00	265,864.25
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	290.00
			6XX Supplies and Materials	0.00	3,988.92
			7XX Property and Equipment Acquisition	0.00	28,600.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	41,661,880.85
		51XX	General Obligation Bonds, Special Assessments and Interest		
			860 Agent Fees/Issuance Costs	0.00	107,360.00
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	66,410.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	42,254,394.87



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Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					66,410.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					141,694,747.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					42,254,394.87	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					99,506,763.76	(5)



Trustees' Financial Summary

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25 Lewis & Clark County

0488 Helena H S

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	1,570,813.37	1,576,165.18
1112	District Levy - Personal Property	33,193.29	35,513.40
1114	District Levy - Personal Property/Mobile Homes	10,048.74	13,119.85
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	28.45	251.18
1190	Penalties and Interest on Taxes	2,488.57	4,464.50
1510	Interest Earnings	124,832.39	144,870.31
1900	Other Revenue from Local Sources	66,957.13	47,456.86
3283	State - School Major Maintenance Aid (SMMA)	154,260.75	211,150.87
5200	Sale or Compensation for Loss of Assets	4,897.58	0.00
6100	Material Prior Period Revenue Adjustments	0.00	1,638.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,967,520.27	2,034,631.13

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		294,152.62	245,026.25
	2XX	Personal Services - Employee Benefits		1,236.90	999.21
	7XX	Property and Equipment Acquisition		0.00	79,997.74
23XX	Support Services - General Administration				
	3XX	Purchased Professional and Technical Services		85,543.91	84,660.00
26XX	Operation and Maintenance of Plant Services				
	3XX	Purchased Professional and Technical Services		44,963.51	47,206.29
	4XX	Purchased Property Services		194,203.78	137,484.95
	5XX	Other Purchased Services		0.00	108.68
	6XX	Supplies and Materials		20,961.17	6,562.80
	7XX	Property and Equipment Acquisition		56,242.77	33,742.80
4XXX	Facilities Acquisition and Construction Services				
	7XX	Property and Equipment Acquisition		307,080.65	18,248.00
999	Undistributed				
9999	Undistributed				
	892	Material Prior Period Expenditure Adjustments		132,600.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,136,985.31	654,036.72



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					3,468,225.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,034,631.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					654,036.72	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	337,509.78	(4b)	-337,509.78	
					-337,509.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,511,310.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	15,165.55	13,565.25
	1920 Contributions/Donations from Private Sources	11,215.69	9,916.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,381.24	23,482.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		8XX Other Expenditures		23,100.00	15,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				23,100.00	15,400.00

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	344,376.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,482.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,400.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	352,458.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	45,646.31	49,603.84
	1700 Student Extracurricular Activity Receipts	1,219,145.25	1,201,579.38
	1900 Other Revenue from Local Sources	58,248.26	110,007.12
	6100 Material Prior Period Revenue Adjustments	0.00	2,066.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,323,039.82	1,363,257.12

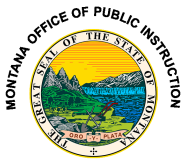
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2025 Value	2026 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	1,106,546.99	1,197,726.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,106,546.99	1,197,726.60

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	964,464.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,363,257.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,197,726.60	(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	2,648.51	(4b)
	-2,648.51	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,127,346.73	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2025 Value	2026 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	602,561.79	605,743.99
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,141,229.95	1,140,740.53
XX	39X 1XXX 112	Certified Teacher Staff Salaries	1,542,520.23	1,535,846.04
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	12,561,465.31	12,594,490.26
XX	XXX 1XXX 117	Teachers Aids	599,191.70	518,398.15
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	21,690.70	31,236.85
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	26.63	149.00
XX	XXX 26XX 41X	Energy Utility Services	623,243.17	632,407.03
XX	XXX 4XXX 715	Land Improvements	0.00	390,475.29
XX	XXX 4XXX 725	Major Construction Services	307,080.65	41,289,653.56
XX	XXX XXXX 355	Technology Contracted Services	264,119.44	305,362.33
XX	XXX XXXX 455	Technology Repairs and Rental	34,877.32	14,765.47
XX	XXX XXXX 535	Technology Communication Services	102,773.73	104,651.89
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	12,887.42	167,068.89
XX	XXX XXXX 563	Educational Fees to Detention Facilities	4,100.00	2,860.00
XX	XXX XXXX 682	Technology Supplies	18,630.56	25,991.67
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

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	402,619.60
b. Related Services Block Grant Entitlement	134,198.33
c. Total Entitlements Subject to Reversion	536,817.93

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)]	713,967.85
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,172,588.06
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:

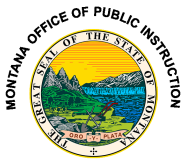
If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted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

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25 Lewis & Clark County

0488 Helena H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,643,118.53	59,985.41	0.00	0.00	0.00
280	1XXX	2XX	6,418.18	287.93	0.00	0.00	0.00
280	1XXX	3XX	16,732.07	73,501.38	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,591.13	3,652.06	0.00	0.00	0.00
280	1XXX	6XX	5,575.39	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	146,715.76	29,568.90	0.00	0.00	0.00
280	21XX	2XX	553.36	141.93	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	1,232.40	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	176,749.00	0.00	0.00	0.00	0.00
280	24XX	2XX	792.69	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	3,255.11	0.00	0.00	0.00	0.00
280	24XX	6XX	1,716.83	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			2,005,450.45	167,137.61	0.00	0.00	0.00

2,172,588.06

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

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	4,122,918.55	0.00	0.00	0.00	4,122,918.55
Buildings	31,429,435.97	0.00	467,757.38	0.00	31,897,193.35
*** Machinery and Equipment	4,113,163.26	-15,828.50	223,262.44	2,712.50	4,317,884.70
Construction in Progress	349,718.60	0.00	7,514,961.48	349,718.60	7,514,961.48
Totals at Historical Cost	40,015,236.38	-15,828.50	8,205,981.30	352,431.10	47,852,958.08
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	40,015,236.38	-15,828.50	8,205,981.30	352,431.10	47,852,958.08

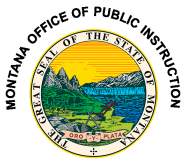
* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** 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)	478,989.65	0.00	0.00
General Administration (23XX)	3,720.46	0.00	0.00
School Administration (24XX)	1,736.88	0.00	0.00
Financial Administration (25XX)	2,228.27	0.00	0.00
Operations and Maintenance (26XX)	112,785.86	0.00	0.00
Transportation (27XX)	12,998.09	0.00	0.00
Extracurricular (34XX, 35XX)	64,310.99	0.00	0.00
Total Depreciation for FY2026	676,770.20	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2025	(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
Governmental Activities *							
Compensated Absences	2,009,751.02	0.00	0.00	0.00	2,009,751.02	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,009,751.02	0.00	0.00	0.00	2,009,751.02	0.00	0.00
Bond(s)							
12/18/2025	0.00	130,000,000.00	0.00	0.00	130,000,000.00	0.00	130,000,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	0.00	130,000,000.00	0.00	0.00	130,000,000.00	0.00	130,000,000.00

* 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

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Net Pension Liability FY2026

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	3,170,882.05	0.00	0.00	3,170,882.05
Net Pension - TRS	21,334,404.70	0.00	0.00	21,334,404.70