Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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: Jill Hoogerheide **Phone #:** (406) 227-7700

(Signature) (Date)

Chair, Board of Trustees: Scott Walter

(Signature) (Date)

County Superintendent Katrina Chaney

(Signature) (Date)

Software

Accounting Package: Black Mountain

For FY25 did the district employ a certified special education director? No

As reported through Infinite Campus, the district does not employ 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. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
106	EHPS CHECKING ACCOUNT - VALLEY BANK	LOCAL		
107	VALLEY BANK ACCOUNT - SCHOOL FOODS	LOCAL		
108	SERVICE AND CC FEE FROM IC	LOCAL		
134	Carl Perkins	FEDERAL	0251240812025	84.048A
143	Title I-Part A	FEDERAL	0251240312024	84.010A
144	Title I - PART A	FEDERAL	0251240312025	84.010A
153	21ST CENTURY LEARNING	FEDERAL	0251240172024	84.287
154	21st Century Learning	FEDERAL	0241240172025	84.287
172	Homeless Grant	FEDERAL	0251240982021	84.425W
183	Title V RURAL AND LOW INCOME	FEDERAL	0251240992024	84.358B
184	Title V, Part B	FEDERAL	0251240992025	84.358B
200	Indirect Cost Pool	LOCAL		
202	IPad Fees	LOCAL		
208	MSPLIP Storm Damage	LOCAL		
221	High School Field Fees	LOCAL		
250	DPHHS Vocational Rehab	STATE		
270	Montana Tech Talent Grant	LOCAL		
283	MCLSDP Grant	FEDERAL	0251240392024	84.371C
294	ESSER 111-AMERICAN RESCUE PLAN	FEDERAL	0251240932021	84.425U
301	Infrastructure Fund	LOCAL		
303	Energy Rebate	LOCAL		
342	Indian Ed Grant	FEDERAL	S060A242193	84.060A
345	NBCT STIPEND AWARD-STATE	STATE		
363	Title II PART A	FEDERAL	024124012024	84.367A
364	Title II Part A	FEDERAL	0251240142025	84.367A
373	Title IV A	FEDERAL	0251240522024	84.424A
374	Title IV A	FEDERAL	0251240522025	84.424A
393	Gifted and Talented	STATE	0251240132024	
400	BMO Refund	LOCAL		
406	INNOVATIVE TAX CREDIT DONATIONS	LOCAL		
413	State And Career Technology Ed	LOCAL		
458	PTO	LOCAL		

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
461	Tiger Fund	LOCAL		
462	Misc Donations	LOCAL		
465	EvMS Exxon	LOCAL		
466	Eastgate Exxon	LOCAL		
467	Prickly Pear EXXON	LOCAL		
468	Late Comer Agreement City EH	LOCAL		
472	Radley Exxon	LOCAL		
475	High School Exxon Grant	LOCAL		
483	We are East Helena	LOCAL		
494	CSCT	LOCAL		
496	Montana Medicare Claim	LOCAL		
501	Medicare Payments	LOCAL		
502	Lunch for Kids Drive	LOCAL		
508	High School Parking Permits	LOCAL		
512	Radley Stuff the Buss	LOCAL		
513	Prickly Pear Stuff the Buss	LOCAL		
514	Eastgate Stuff the Bus	LOCAL		
515	EHHS Stuff the Bus	LOCAL		
516	EVMS Stuff the Bus	LOCAL		
518	NCCE Ed Camp	LOCAL		
522	Advancing Agricultural Education Grant	LOCAL		
523	Summer School Programs	LOCAL		
524	After School Program	LOCAL		
533	MONTANA STREET ROD ASSOCIATION	LOCAL		
540	MTSS (MULTI TIERED SYSTEMS OF SUPPORT)	FEDERAL	0251240832024	84.323A
541	MTSS - Multi Tiered Systems	FEDERAL	0251240832025	84.323A
555	Montana Advanced Opportunity	STATE		
556	Transformational Learning	STATE		
611	Buliding Reserve Safety Subfund	LOCAL		
612	Lincoln Multidistrict Agreement	LOCAL		
701	Uniform/Fence Signs	LOCAL		
721	LIBRARY FEES - RADLEY	LOCAL		

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
722	LIBRARY FEES - EASTGATE	LOCAL		
723	LIBRARY FINES - EVMS	LOCAL		
724	LIBRARY FEES - EHHS	LOCAL		
725	LIBRARY FEES - PPE	LOCAL		
730	L0ST ENGLISH BOOKS - HIGH SCHOOL	LOCAL		
740	MUSIC DEPARTMENT INSTRUMENTS AND REPAIR	LOCAL		
750	State Base Limit Increase	STATE		
755	Masonic - EHHS Science	LOCAL		
756	Masonic - EVMS Library	LOCAL		
757	MT Girls Flag Football	LOCAL		
758	HEALTH YOUTH DEVEL PROG - 1ST JUDICIAL	LOCAL		
801	RESOURCE TRANSFER TO OPI FOR CSCT	STATE		

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	General Fund (01)	Transportation Fund (10)	Bus Depreciation Reserve Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,444,163.81	291,242.41	679,444.50	105,670.69
02	Taxes Receivable - Real and Personal (120-149)	73,414.57	27,190.41	6,689.45	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				57,584.44
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,517,578.38	318,432.82	686,133.95	163,255.13
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)	121,179.72	14,973.75		9,193.42
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	121,179.72	14,973.75		9,193.42
DEFERRED INFLOWS					
36	Deferred Inflows (680)	73,414.57	27,190.41	6,689.45	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	222,812.77	2,983.96		26.47
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,100,171.32	273,284.70	679,444.50	154,035.24
52	TOTAL FUND BALANCE/EQUITY	1,322,984.09	276,268.66	679,444.50	154,061.71
53	TOTAL LIABILITIES AND FUND BALANCE	1,517,578.38	318,432.82	686,133.95	163,255.13

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	520,783.69	583,251.26	1,916,450.46	61,147.62
02	Taxes Receivable - Real and Personal (120-149)	11,092.77			1,843.08
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			123,191.38	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	531,876.46	583,251.26	2,039,641.84	62,990.70
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)	809.70	20,172.63	946.13	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	809.70	20,172.63	946.13	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	11,092.77			1,843.08
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			10,538.31	
48	Fund Balance for Budget	519,973.99	563,078.63	2,028,157.40	61,147.62
52	TOTAL FUND BALANCE/EQUITY	519,973.99	563,078.63	2,038,695.71	61,147.62
53	TOTAL LIABILITIES AND FUND BALANCE	531,876.46	583,251.26	2,039,641.84	62,990.70

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	84,051.83			30,836.32
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	84,051.83			30,836.32
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
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	84,051.83			30,836.32
52	TOTAL FUND BALANCE/EQUITY	84,051.83			30,836.32
53	TOTAL LIABILITIES AND FUND BALANCE	84,051.83			30,836.32

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Balance Sheet

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

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	462,511.66	397,864.67		464,098.64
02	Taxes Receivable - Real and Personal (120-149)	3,194.52	1,948.86		90,061.61
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	465,706.18	399,813.53		554,160.25
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)		677.16		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		677.16		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,194.52	1,948.86		90,061.61
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		700.00		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	462,511.66	396,487.51		464,098.64
52	TOTAL FUND BALANCE/EQUITY	462,511.66	397,187.51		464,098.64
53	TOTAL LIABILITIES AND FUND BALANCE	465,706.18	399,813.53		554,160.25

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		865,917.62		
02	Taxes Receivable - Real and Personal (120-149)		9,950.88		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
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		875,868.50		
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)		9,950.88		
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		865,917.62		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		865,917.62		
53	TOTAL LIABILITIES AND FUND BALANCE		875,868.50		

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (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				

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Instructional Materials Ctr Internal Service Fund (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,709,160.07	
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			1,709,160.07	
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)			8,755.48	
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			8,755.48	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)			17,591.50	
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,682,813.09	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,700,404.59	
53	TOTAL LIABILITIES AND FUND BALANCE			1,709,160.07	

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular Activities Fund (84)	Private Purpose Trust (spend principal & interest) (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,062,695.42	260,760.76	
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		2,062,695.42	260,760.76	
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)			6,172.06	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			6,172.06	
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		2,062,695.42	254,588.70	
52	TOTAL FUND BALANCE/EQUITY		2,062,695.42	254,588.70	
53	TOTAL LIABILITIES AND FUND BALANCE		2,062,695.42	260,760.76	

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Payroll Clearing Fund (86)	Claims Clearing Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (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				

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Custodial Fund - A (90)	Custodial Fund - B (91)	Custodial Fund - C (92)	Custodial Fund - D (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

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Custodial Fund - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		45,773.51		
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		45,773.51		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		45,773.51		
35	TOTAL LIABILITIES		45,773.51		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		45,773.51		

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 01**

PRC	Revenue	2024 Value	2025 Value
1110	District Tax Levy	2,254,214.11	2,031,101.02
1190	Penalties and Interest on Taxes	2,878.02	2,666.40
1310	Individual Tuition	53,950.00	0.00
1510	Interest Earnings	125,384.98	140,263.86
1900	Other Revenue from Local Sources	2,000.00	0.00
3110	Direct State Aid	6,412,312.18	6,680,344.07
3111	Quality Educator	569,276.24	598,699.00
3112	At Risk Student	48,198.56	45,884.58
3113	Indian Education For All	48,369.93	49,062.96
3114	American Indian Achievement Gap	29,375.00	38,236.00
3115	State Special Education Allowable Cost Payment to Districts	311,966.83	313,689.25
3116	Data For Achievement	46,306.47	46,971.36
3120	State - Guaranteed Tax Base Aid	3,755,659.86	4,151,722.84
6100	Material Prior Period Revenue Adjustments	20,140.21	2,915.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,680,032.39	14,101,556.56

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,704,722.95	6,251,063.59
			2XX Personal Services - Employee Benefits	1,071,512.66	1,109,878.85
			3XX Purchased Professional and Technical Services	110,091.73	13,572.45
			4XX Purchased Property Services	19,599.00	11,655.00
			5XX Other Purchased Services	33,213.58	36,251.58
			6XX Supplies and Materials	380,661.82	539,930.98
			810 Dues and Fees	0.00	600.00
			8XX Other Expenditures	0.00	250,000.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	356,159.99	468,895.30
			2XX Personal Services - Employee Benefits	76,353.41	101,300.98
			3XX Purchased Professional and Technical Services	640.00	920.00
			5XX Other Purchased Services	3,350.21	3,035.41
			6XX Supplies and Materials	0.00	85.30
		222X Educational Media Services			
			1XX Personal Services - Salaries	345,065.84	368,905.29
			2XX Personal Services - Employee Benefits	54,124.52	58,680.76
			4XX Purchased Property Services	51.35	49.96

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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

PRC	Program	Function	Object	2024 Value	2025 Value
			6XX Supplies and Materials	10,292.19	11,863.13
		23XX	**Support Services - General Administration**		
			1XX Personal Services - Salaries	183,933.39	172,048.08
			2XX Personal Services - Employee Benefits	41,203.79	25,806.49
			3XX Purchased Professional and Technical Services	28,653.62	27,015.03
			5XX Other Purchased Services	234,330.28	200,867.25
			6XX Supplies and Materials	2,291.22	5,283.63
			810 Dues and Fees	8,555.40	12,478.10
		24XX	**Support Services - School Administration**		
			1XX Personal Services - Salaries	652,917.12	796,374.70
			2XX Personal Services - Employee Benefits	118,988.45	153,552.03
			5XX Other Purchased Services	2,739.22	2,592.64
			6XX Supplies and Materials	1,059.99	1,467.65
			810 Dues and Fees	3,086.00	3,640.00
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries	196,249.71	224,122.12
			2XX Personal Services - Employee Benefits	40,182.66	42,459.92
			3XX Purchased Professional and Technical Services	24,520.91	26,465.00
			4XX Purchased Property Services	14,183.19	3,275.77
			5XX Other Purchased Services	4,122.46	3,637.05
			6XX Supplies and Materials	173,770.10	175,492.06
			7XX Property and Equipment Acquisition	10,612.00	0.00
			810 Dues and Fees	1,049.00	1,034.00
		26XX	**Operation and Maintenance of Plant Services**		
			1XX Personal Services - Salaries	496,073.06	584,466.11
			2XX Personal Services - Employee Benefits	131,693.54	126,990.80
			3XX Purchased Professional and Technical Services	38,679.50	39,598.00
			4XX Purchased Property Services	615,660.90	676,207.58
			6XX Supplies and Materials	105,522.29	110,589.58
			7XX Property and Equipment Acquisition	9,746.85	3,433.27
		27XX	**Student Transportation Services**		
			1XX Personal Services - Salaries	15,949.13	22,417.96
			2XX Personal Services - Employee Benefits	1,728.97	1,481.76
			6XX Supplies and Materials	63.01	0.00
	280		**Special Education - Local and State**		
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	320,038.46	336,615.38
			2XX Personal Services - Employee Benefits	33,411.40	47,787.25
			3XX Purchased Professional and Technical Services	4,776.29	1,564.50
			6XX Supplies and Materials	685.00	79.97
		62XX	**Resources Transferred to Other School Districts, Cooperatives or ESA**		
			920 Resources Transferred to Other School Districts or Cooperatives	34,314.13	34,503.65

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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

PRC	Program	Function	Object	2024 Value	2025 Value
	365 Indian Education for All				
		1XXX Instruction			
			1XX Personal Services - Salaries	48,369.93	54,799.22
			3XX Purchased Professional and Technical Services	0.00	169.00
			6XX Supplies and Materials	0.00	2,316.35
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	587.96
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	359,693.81	172,842.96
			2XX Personal Services - Employee Benefits	51,180.10	35,038.71
			6XX Supplies and Materials	22,888.91	16,463.75
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			3XX Purchased Professional and Technical Services	756.44	947.30
			5XX Other Purchased Services	7,966.19	6,372.91
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	229,599.43	250,194.38
			2XX Personal Services - Employee Benefits	3,436.70	3,697.02
			3XX Purchased Professional and Technical Services	0.00	8,339.10
			5XX Other Purchased Services	77,517.67	86,340.83
			6XX Supplies and Materials	77,298.83	71,350.68
			810 Dues and Fees	7,277.00	7,277.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,000,000.00	353,000.00
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			950 Resources Transferred for Educational Savings Accounts	0.00	3,619.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,602,615.30	14,163,392.63

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						1,339,304.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,101,556.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,163,392.63	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	222,812.77	Less Last Year	177,297.07	(4b)	45,515.70		
						45,515.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,322,984.09	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2024 Value	2025 Value
1110	District Tax Levy	689,779.19	763,226.95
1190	Penalties and Interest on Taxes	885.54	911.09
1510	Interest Earnings	8,235.87	13,968.18
2220	County On-Schedule Transportation Reimbursement	70,380.00	76,331.00
3210	State - On-Schedule Transportation Reimbursement	70,380.00	76,331.00
6100	Material Prior Period Revenue Adjustments	4,266.86	354.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		843,927.46	931,122.60

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX		**Regular Education Programs - Elementary/Secondary**		
		27XX	**Student Transportation Services**		
			1XX Personal Services - Salaries	399,472.23	459,235.94
			2XX Personal Services - Employee Benefits	43,338.86	42,314.33
			3XX Purchased Professional and Technical Services	4,771.53	8,265.07
			4XX Purchased Property Services	248,665.08	204,015.49
			5XX Other Purchased Services	6,848.93	28,631.76
			6XX Supplies and Materials	58,973.69	44,295.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				762,070.32	786,758.42

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						232,102.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						931,122.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						786,758.42	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	2,983.96	Less Last Year	103,182.02	(4b)	-100,198.06		
						-100,198.06	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						276,268.66	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 11**

PRC	Revenue	2024 Value	2025 Value
1110	District Tax Levy	151,876.57	164,468.08
1190	Penalties and Interest on Taxes	172.50	196.79
1510	Interest Earnings	31,489.55	37,517.91
6100	Material Prior Period Revenue Adjustments	0.00	19,124.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		183,538.62	221,307.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 11**

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		27XX	**Student Transportation Services**		
			7XX Property and Equipment Acquisition	74,900.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				74,900.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance						535,697.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						221,307.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	77,560.00	(4b)	-77,560.00		
						-77,560.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						679,444.50	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC	Revenue	2024 Value	2025 Value
1510	Interest Earnings	27,401.98	8,289.46
1630	Catering Sales	0.00	1,400.00
1634	Daily Ala Carte Sales	269,048.65	265,468.10
1920	Contributions/Donations from Private Sources	0.00	786.37
4550	Federal School Nutrition Reimbursement	411,196.89	397,106.64
4552	School Nutrition Fresh Fruit And Vegetable Program	53,786.02	0.00
4555	School Nutrition Summer Food Service Program	0.00	33,878.20
4610	School Nutrition Discretionary Grant (Direct, Certification, ART, Equiptment)	50,790.44	0.00
6100	Material Prior Period Revenue Adjustments	146.46	1,435.35
107	**VALLEY BANK ACCOUNT - SCHOOL FOODS**		
1510	Interest Earnings	0.00	3.11
1634	Daily Ala Carte Sales	0.00	238,976.26
6100	Material Prior Period Revenue Adjustments	0.00	5,323.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		812,370.44	952,667.28

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

PRC	Program	Function	Object	2024 Value	2025 Value
	460 School Nutrition Fresh Fruit & Vegetable Program				
		31XX Food Services			
			6XX Supplies and Materials	39,334.20	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	448,506.04	330,311.60
			2XX Personal Services - Employee Benefits	77,191.45	48,598.95
			4XX Purchased Property Services	62,289.74	10,422.16
			6XX Supplies and Materials	369,006.74	434,568.46
			810 Dues and Fees	575.00	738.00
107	**VALLEY BANK ACCOUNT - SCHOOL FOODS**				
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	243,302.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				996,903.17	1,067,942.16

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						313,290.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						952,667.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,067,942.16	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	26.47	Less Last Year	43,980.74	(4b)	-43,954.27		
						-43,954.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						154,061.71	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC	Revenue	2024 Value	2025 Value
1110	District Tax Levy	411,937.94	307,974.28
1190	Penalties and Interest on Taxes	0.00	442.00
1510	Interest Earnings	17,223.50	29,100.30
6100	Material Prior Period Revenue Adjustments	480.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		429,642.11	337,516.58

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	963.46	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	152,836.48	188,339.71
			2XX Personal Services - Employee Benefits	1,069.30	15,543.33
			3XX Purchased Professional and Technical Services	893.52	779.69
	999 Undistributed				
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			920 Resources Transferred to Other School Districts or Cooperatives	71,775.03	0.00
801	**RESOURCE TRANSFER TO OPI FOR CSCT**				
	999 Undistributed				
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	292.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				227,537.79	204,955.61

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance						387,413.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						337,516.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						204,955.61	(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)						519,973.99	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 14**

PRC	Revenue	2024 Value	2025 Value
1510	Interest Earnings	15,080.58	16,834.80
2240	County Retirement Distribution	1,800,000.00	1,940,179.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,815,080.58	1,957,014.24

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	944,752.82	1,065,495.70
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	60,646.75	77,752.47
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	59,051.03	63,312.37
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	38,581.27	27,614.75
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	109,972.67	117,453.19
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	15,686.41	19,812.13
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	22,463.90	13,682.03
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	77,794.37	85,838.90
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	62,420.14	73,255.76
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	114,791.06	86,020.93
	365 Indian Education for All				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	9,551.50
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	96,628.44	28,995.36
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	984.54	1,229.02

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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

PRC	Program	Function	Object	2024 Value	2025 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	30,846.60	34,499.15
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	72,549.73	83,994.94
555	Montana Advanced Opportunity				
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	4,761.75
556	Transformational Learning				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	774.76	0.00
	376 State - Transformational Learning Aid				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	306.53
611	Buliding Reserve Safety Subfund				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	179.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,707,944.49	1,793,756.17

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						399,820.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,957,014.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,793,756.17	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						563,078.63	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 15
PRC	**Revenue**		**2025 Value**
108	**SERVICE AND CC FEE FROM IC**		
	1510	Interest Earnings	0.45
	1900	Other Revenue from Local Sources	10,875.11
	6100	Material Prior Period Revenue Adjustments	994.64
134	**Carl Perkins**		
	4510	Carl Perkins (Federal Career & Technical Education) - Basic Grant	25,669.27
143	**Title I-Part A**		
	4200	Title I, Part A, Improving Basic Programs	3,807.69
144	**Title I - PART A**		
	4200	Title I, Part A, Improving Basic Programs	331,872.29
153	**21ST CENTURY LEARNING**		
	4340	Title IV, Part B, 21st Century Community Learning Centers	1,789.17
	6100	Material Prior Period Revenue Adjustments	128.99
154	**21st Century Learning**		
	4340	Title IV, Part B, 21st Century Community Learning Centers	85,925.67
172	**Homeless Grant**		
	7380	ARP - Homeless Children and Youth	17,130.68
184	**Title V, Part B**		
	4370	Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)	40,795.00
200	**Indirect Cost Pool**		
	1920	Contributions/Donations from Private Sources	1,031.65
	7850	ARP - State School Emergency Relief Fund	657.00
202	**IPad Fees**		
	1920	Contributions/Donations from Private Sources	16,006.00
221	**High School Field Fees**		
	1920	Contributions/Donations from Private Sources	26,275.00
250	**DPHHS Vocational Rehab**		
	4700	Federal Miscellaneous Grants from other State Agencies	12,854.00
270	**Montana Tech Talent Grant**		
	1920	Contributions/Donations from Private Sources	24,262.76
283	**MCLSDP Grant**		
	4230	Title II, Part E, Comprehensive Literacy Development (Striving Readers)	66,475.31
294	**ESSER 111-AMERICAN RESCUE PLAN**		
	7850	ARP - State School Emergency Relief Fund	17,923.83
301	**Infrastructure Fund**		
	1920	Contributions/Donations from Private Sources	14,518.00
303	**Energy Rebate**		
	1920	Contributions/Donations from Private Sources	3,390.00

342	**Indian Ed Grant**	
	4130 Title VI, Part A, Indian Education	34,428.00
345	**NBCT STIPEND AWARD-STATE**	
	3245 Professional Stipend State E-Grant	2,000.00
364	**Title II Part A**	
	4300 Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)	70,302.00
373	**Title IV A**	
	4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	1,049.66
374	**Title IV A**	
	4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	28,380.39
400	**BMO Refund**	
	1920 Contributions/Donations from Private Sources	5,852.24
406	**INNOVATIVE TAX CREDIT DONATIONS**	
	1925 Innovative Education Payment	200,000.00
413	**State And Career Technology Ed**	
	3900 State - Career & Technical Education	20,694.00
458	**PTO**	
	1920 Contributions/Donations from Private Sources	75,021.37
461	**Tiger Fund**	
	1920 Contributions/Donations from Private Sources	1,476.00
462	**Misc Donations**	
	1920 Contributions/Donations from Private Sources	69,831.57
465	**EvMS Exxon**	
	1920 Contributions/Donations from Private Sources	700.00
466	**Eastgate Exxon**	
	1920 Contributions/Donations from Private Sources	2,556.66
467	**Prickly Pear EXXON**	
	1920 Contributions/Donations from Private Sources	2,744.15
468	**Late Comer Agreement City EH**	
	1920 Contributions/Donations from Private Sources	121,195.50
472	**Radley Exxon**	
	1920 Contributions/Donations from Private Sources	185.74
483	**We are East Helena**	
	1920 Contributions/Donations from Private Sources	1,735.00
494	**CSCT**	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	2,475.13
496	**Montana Medicare Claim**	
	3357 Medicaid - Montana Administrative Claiming Reimbursement	19,795.61
501	**Medicare Payments**	
	3355 Medicaid - Miscellaneous	603.56
508	**High School Parking Permits**	
	1920 Contributions/Donations from Private Sources	3,294.00

512	**Radley Stuff the Buss**	
	1920 Contributions/Donations from Private Sources	2,500.00
513	**Prickly Pear Stuff the Buss**	
	1920 Contributions/Donations from Private Sources	2,007.00
514	**Eastgate Stuff the Bus**	
	1920 Contributions/Donations from Private Sources	1,323.00
515	**EHHS Stuff the Bus**	
	1920 Contributions/Donations from Private Sources	2,000.00
516	**EVMS Stuff the Bus**	
	1920 Contributions/Donations from Private Sources	2,500.00
518	**NCCE Ed Camp**	
	1920 Contributions/Donations from Private Sources	700.00
522	**Advancing Agricultural Education Grant**	
	3270 State - Advancing Agriculture Education	2,000.00
523	**Summer School Programs**	
	1920 Contributions/Donations from Private Sources	14,960.00
	6100 Material Prior Period Revenue Adjustments	175.00
533	**MONTANA STREET ROD ASSOCIATION**	
	1920 Contributions/Donations from Private Sources	7,000.00
540	**MTSS (MULTI TIERED SYSTEMS OF SUPPORT)**	
	4580 IDEA, Special Education State Personnel Development	1,555.41
	6100 Material Prior Period Revenue Adjustments	1,074.30
541	**MTSS - Multi Tiered Systems**	
	4580 IDEA, Special Education State Personnel Development	7,765.79
701	**Uniform/Fence Signs**	
	1920 Contributions/Donations from Private Sources	4,511.38
721	**LIBRARY FEES - RADLEY**	
	1920 Contributions/Donations from Private Sources	301.54
722	**LIBRARY FEES - EASTGATE**	
	1920 Contributions/Donations from Private Sources	79.91
723	**LIBRARY FINES - EVMS**	
	1920 Contributions/Donations from Private Sources	128.98
724	**LIBRARY FEES - EHHS**	
	1920 Contributions/Donations from Private Sources	175.00
725	**LIBRARY FEES - PPE**	
	1920 Contributions/Donations from Private Sources	437.15
730	**L0ST ENGLISH BOOKS - HIGH SCHOOL**	
	1920 Contributions/Donations from Private Sources	83.00
740	**MUSIC DEPARTMENT INSTRUMENTS AND REPAIR**	
	1920 Contributions/Donations from Private Sources	11,552.30
756	**Masonic - EVMS Library**	
	1920 Contributions/Donations from Private Sources	649.92
	6100 Material Prior Period Revenue Adjustments	34.18
757	**MT Girls Flag Football**	
	1920 Contributions/Donations from Private Sources	15,000.00

758 HEALTH YOUTH DEVEL PROG - 1ST JUDICIAL		
1920 Contributions/Donations from Private Sources	11,860.76	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,457,077.71	

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

PRC Program Function Object	2024 Value	2025 Value
108 SERVICE AND CC FEE FROM IC		
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
5XX Other Purchased Services		8,293.23
108 Subtotal		8,293.23
134 Carl Perkins		
451 Carl Perkins (Federal Career & Technical Education) - Basic Grant		
1XXX Instruction		
5XX Other Purchased Services		1,059.00
6XX Supplies and Materials		24,610.27
134 Subtotal		25,669.27
143 Title I-Part A		
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
1XX Personal Services - Salaries		1,680.00
2XX Personal Services - Employee Benefits		2,127.01
6XX Supplies and Materials		0.68
143 Subtotal		3,807.69
144 Title I - PART A		
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
1XX Personal Services - Salaries		253,336.32
2XX Personal Services - Employee Benefits		71,108.97
6XX Supplies and Materials		7,427.00
144 Subtotal		331,872.29
153 21ST CENTURY LEARNING		
434 Title IV, Part B, 21st Century Community Learning Centers		
1XXX Instruction		
2XX Personal Services - Employee Benefits		393.78
153 Subtotal		393.78
154 21st Century Learning		
434 Title IV, Part B, 21st Century Community Learning Centers		
1XXX Instruction		
1XX Personal Services - Salaries		61,405.85
2XX Personal Services - Employee Benefits		12,400.49
5XX Other Purchased Services		6,496.35
6XX Supplies and Materials		7,232.21
154 Subtotal		87,534.90

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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

PRC	Program	Function	Object	2024 Value	2025 Value
172	**Homeless Grant**				
	738	**ARP - Homeless Children and Youth**			
		221X	**Improvement of Instruction Services**		
			1XX Personal Services - Salaries		6,400.00
			2XX Personal Services - Employee Benefits		1,853.38
			6XX Supplies and Materials		8,877.28
			172 Subtotal		17,130.66
184	**Title V, Part B**				
	437	**Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		32,375.99
			2XX Personal Services - Employee Benefits		7,078.80
			184 Subtotal		39,454.79
200	**Indirect Cost Pool**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries		10,262.41
			2XX Personal Services - Employee Benefits		3,481.75
			200 Subtotal		13,744.16
202	**IPad Fees**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		5,562.77
			202 Subtotal		5,562.77
208	**MSPLIP Storm Damage**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		5,121.26
			208 Subtotal		5,121.26
250	**DPHHS Vocational Rehab**				
	470	**Federal Miscellaneous Grants from other State Agencies**			
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services		5,652.50
			250 Subtotal		5,652.50
270	**Montana Tech Talent Grant**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		20,600.07
			2XX Personal Services - Employee Benefits		3,662.69
			270 Subtotal		24,262.76

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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

PRC	Program	Function	Object	2024 Value	2025 Value
283	**MCLSDP Grant**				
	423	**Title II, Part E, Comprehensive Literacy Development (Striving Readers)**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		51,386.02
			2XX Personal Services - Employee Benefits		13,839.29
			3XX Purchased Professional and Technical Services		1,250.00
			283 Subtotal		66,475.31
294	**ESSER 111-AMERICAN RESCUE PLAN**				
	785	**ARP - State School Emergency Relief Fund - Basic**			
		1XXX	**Instruction**		
			5XX Other Purchased Services		696.00
		27XX	**Student Transportation Services**		
			1XX Personal Services - Salaries		12,951.19
			2XX Personal Services - Employee Benefits		4,276.74
			294 Subtotal		17,923.93
342	**Indian Ed Grant**				
	413	**Title VI, Part A, Indian Education**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		26,012.58
			2XX Personal Services - Employee Benefits		8,415.42
			342 Subtotal		34,428.00
345	**NBCT STIPEND AWARD-STATE**				
	329	**State - Miscellaneous Grants**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		2,000.00
			345 Subtotal		2,000.00
363	**Title II PART A**				
	430	**Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		320.00
			2XX Personal Services - Employee Benefits		56.89
			363 Subtotal		376.89
364	**Title II Part A**				
	430	**Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		53,452.01
			2XX Personal Services - Employee Benefits		16,408.15
			6XX Supplies and Materials		0.60
			364 Subtotal		69,860.76

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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

PRC	Program	Function	Object	2024 Value	2025 Value
373	**Title IV A**				
	459	**Title IV, Part A, Student Support & Academic Enrichment (SSAE)**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		1,049.66
			373 Subtotal		1,049.66
374	**Title IV A**				
	459	**Title IV, Part A, Student Support & Academic Enrichment (SSAE)**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		10,353.62
			2XX Personal Services - Employee Benefits		1,902.75
			6XX Supplies and Materials		16,302.05
			374 Subtotal		28,558.42
400	**BMO Refund**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		5,238.10
		27XX	**Student Transportation Services**		
			6XX Supplies and Materials		163.00
			400 Subtotal		5,401.10
413	**State And Career Technology Ed**				
	390	**State Career & Technical Education Entitlement - Undistributed**			
		1XXX	**Instruction**		
			5XX Other Purchased Services		3,524.20
			6XX Supplies and Materials		2,449.48
			413 Subtotal		5,973.68
458	**PTO**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services		1,951.85
			6XX Supplies and Materials		81,078.37
		26XX	**Operation and Maintenance of Plant Services**		
			6XX Supplies and Materials		207.00
			458 Subtotal		83,237.22
461	**Tiger Fund**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		5,180.57
			461 Subtotal		5,180.57

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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

PRC	Program	Function	Object	2024 Value	2025 Value
462	**Misc Donations**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		1,154.30
			2XX Personal Services - Employee Benefits		3.71
			6XX Supplies and Materials		21,395.33
		23XX	**Support Services - General Administration**		
			3XX Purchased Professional and Technical Services		1,500.00
			6XX Supplies and Materials		1,927.88
			462 Subtotal		25,981.22
465	**EvMS Exxon**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		262.97
			465 Subtotal		262.97
466	**Eastgate Exxon**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		2,962.98
			466 Subtotal		2,962.98
467	**Prickly Pear EXXON**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1,623.32
			467 Subtotal		1,623.32
468	**Late Comer Agreement City EH**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			4XX Purchased Property Services		2,000.00
			6XX Supplies and Materials		7,546.06
		26XX	**Operation and Maintenance of Plant Services**		
			6XX Supplies and Materials		3,886.00
			468 Subtotal		13,432.06
472	**Radley Exxon**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1,136.41
			472 Subtotal		1,136.41

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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

PRC	Program	Function	Object	2024 Value	2025 Value
475	**High School Exxon Grant**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			5XX Other Purchased Services		850.00
			6XX Supplies and Materials		1,210.83
			475 Subtotal		2,060.83
483	**We are East Helena**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		555.95
			483 Subtotal		555.95
494	**CSCT**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		7,800.00
		21XX	**Support Services - Students**		
			3XX Purchased Professional and Technical Services		499.20
			494 Subtotal		8,299.20
496	**Montana Medicare Claim**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services		1,776.58
			6XX Supplies and Materials		1,101.69
			496 Subtotal		2,878.27
501	**Medicare Payments**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services		6,883.00
			501 Subtotal		6,883.00
502	**Lunch for Kids Drive**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		500.00
			502 Subtotal		500.00
512	**Radley Stuff the Buss**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		2,466.59
			512 Subtotal		2,466.59

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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

PRC	Program	Function	Object	2024 Value	2025 Value
513	**Prickly Pear Stuff the Buss**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1,942.21
			513 Subtotal		1,942.21
514	**Eastgate Stuff the Bus**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1,155.87
			514 Subtotal		1,155.87
515	**EHHS Stuff the Bus**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1,993.58
			515 Subtotal		1,993.58
516	**EVMS Stuff the Bus**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		3,488.17
			516 Subtotal		3,488.17
518	**NCCE Ed Camp**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		504.35
			518 Subtotal		504.35
524	**After School Program**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		2,785.39
			524 Subtotal		2,785.39
540	**MTSS (MULTI TIERED SYSTEMS OF SUPPORT)**				
	458	**IDEA, Special Education State Personnel Development**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		512.91
			6XX Supplies and Materials		0.80
			540 Subtotal		513.71
541	**MTSS - Multi Tiered Systems**				
	458	**IDEA, Special Education State Personnel Development**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		5,620.64

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

PRC	Program	Function	Object	2024 Value	2025 Value
			2XX Personal Services - Employee Benefits		1,077.95
			5XX Other Purchased Services		1,067.20
			541 Subtotal		7,765.79
701	**Uniform/Fence Signs**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		10,296.98
			701 Subtotal		10,296.98
721	**LIBRARY FEES - RADLEY**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		222X	**Educational Media Services**		
			6XX Supplies and Materials		50.00
			721 Subtotal		50.00
725	**LIBRARY FEES - PPE**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		222X	**Educational Media Services**		
			6XX Supplies and Materials		92.73
			725 Subtotal		92.73
740	**MUSIC DEPARTMENT INSTRUMENTS AND REPAIR**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		8,387.50
			740 Subtotal		8,387.50
750	**State Base Limit Increase**				
	378	**State - BASE Limit Increase Payment**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		9,364.47
			2XX Personal Services - Employee Benefits		3,312.63
			750 Subtotal		12,677.10
755	**Masonic - EHHS Science**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		190.07
			755 Subtotal		190.07
756	**Masonic - EVMS Library**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		673.88
			756 Subtotal		673.88

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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

PRC	Program	Function	Object	2024 Value	2025 Value
757	**MT Girls Flag Football**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		3,107.80
			2XX Personal Services - Employee Benefits		387.50
			6XX Supplies and Materials		8,680.71
			757 Subtotal		12,176.01
758	**HEALTH YOUTH DEVEL PROG - 1ST JUDICIAL**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		21XX	**Support Services - Students**		
			1XX Personal Services - Salaries		7,579.02
			2XX Personal Services - Employee Benefits		4,281.74
			758 Subtotal		11,860.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,034,562.50

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						1,614,613.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,457,077.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,034,562.50	(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	10,538.31	Less Last Year	8,971.27	(4b)	1,567.04		
						1,567.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,038,695.71	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
108 SERVICE AND CC FEE FROM IC	11,870.20	8,293.23	3,576.97
134 Carl Perkins	25,669.27	25,669.27	0.00
143 Title I-Part A	3,807.69	3,807.69	0.00
144 Title I - PART A	331,872.29	331,872.29	0.00
153 21ST CENTURY LEARNING	1,918.16	393.78	1,524.38
154 21st Century Learning	85,925.67	87,534.90	-1,609.23
172 Homeless Grant	17,130.68	17,130.66	0.02
184 Title V, Part B	40,795.00	39,454.79	1,340.21
200 Indirect Cost Pool	1,688.65	13,744.16	-12,055.51
202 IPad Fees	16,006.00	5,562.77	10,443.23
208 MSPLIP Storm Damage	0.00	5,121.26	-5,121.26

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
221 High School Field Fees	26,275.00	0.00	26,275.00
250 DPHHS Vocational Rehab	12,854.00	5,652.50	7,201.50
270 Montana Tech Talent Grant	24,262.76	24,262.76	0.00
283 MCLSDP Grant	66,475.31	66,475.31	0.00
294 ESSER 111-AMERICAN RESCUE PLAN	17,923.83	17,923.93	-0.10
301 Infrastructure Fund	14,518.00	0.00	14,518.00
303 Energy Rebate	3,390.00	0.00	3,390.00
342 Indian Ed Grant	34,428.00	34,428.00	0.00
345 NBCT STIPEND AWARD-STATE	2,000.00	2,000.00	0.00
363 Title II PART A	0.00	376.89	-376.89
364 Title II Part A	70,302.00	69,860.76	441.24
373 Title IV A	1,049.66	1,049.66	0.00
374 Title IV A	28,380.39	28,558.42	-178.03
400 BMO Refund	5,852.24	5,401.10	451.14
406 INNOVATIVE TAX CREDIT DONATIONS	200,000.00	0.00	200,000.00
413 State And Career Technology Ed	20,694.00	5,973.68	14,720.32
458 PTO	75,021.37	83,237.22	-8,215.85
461 Tiger Fund	1,476.00	5,180.57	-3,704.57
462 Misc Donations	69,831.57	25,981.22	43,850.35
465 EvMS Exxon	700.00	262.97	437.03
466 Eastgate Exxon	2,556.66	2,962.98	-406.32
467 Prickly Pear EXXON	2,744.15	1,623.32	1,120.83
468 Late Comer Agreement City EH	121,195.50	13,432.06	107,763.44
472 Radley Exxon	185.74	1,136.41	-950.67
475 High School Exxon Grant	0.00	2,060.83	-2,060.83
483 We are East Helena	1,735.00	555.95	1,179.05
494 CSCT	2,475.13	8,299.20	-5,824.07
496 Montana Medicare Claim	19,795.61	2,878.27	16,917.34
501 Medicare Payments	603.56	6,883.00	-6,279.44
502 Lunch for Kids Drive	0.00	500.00	-500.00
508 High School Parking Permits	3,294.00	0.00	3,294.00
512 Radley Stuff the Buss	2,500.00	2,466.59	33.41
513 Prickly Pear Stuff the Buss	2,007.00	1,942.21	64.79
514 Eastgate Stuff the Bus	1,323.00	1,155.87	167.13
515 EHHS Stuff the Bus	2,000.00	1,993.58	6.42
516 EVMS Stuff the Bus	2,500.00	3,488.17	-988.17
518 NCCE Ed Camp	700.00	504.35	195.65
522 Advancing Agricultural Education Grant	2,000.00	0.00	2,000.00
523 Summer School Programs	15,135.00	0.00	15,135.00
524 After School Program	0.00	2,785.39	-2,785.39
533 MONTANA STREET ROD ASSOCIATION	7,000.00	0.00	7,000.00
540 MTSS (MULTI TIERED SYSTEMS OF SUPPORT)	2,629.71	513.71	2,116.00

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
541 MTSS - Multi Tiered Systems	7,765.79	7,765.79	0.00
701 Uniform/Fence Signs	4,511.38	10,296.98	-5,785.60
721 LIBRARY FEES - RADLEY	301.54	50.00	251.54
722 LIBRARY FEES - EASTGATE	79.91	0.00	79.91
723 LIBRARY FINES - EVMS	128.98	0.00	128.98
724 LIBRARY FEES - EHHS	175.00	0.00	175.00
725 LIBRARY FEES - PPE	437.15	92.73	344.42
730 L0ST ENGLISH BOOKS - HIGH SCHOOL	83.00	0.00	83.00
740 MUSIC DEPARTMENT INSTRUMENTS AND REPAIR	11,552.30	8,387.50	3,164.80
750 State Base Limit Increase	0.00	12,677.10	-12,677.10
755 Masonic - EHHS Science	0.00	190.07	-190.07
756 Masonic - EVMS Library	684.10	673.88	10.22
757 MT Girls Flag Football	15,000.00	12,176.01	2,823.99
758 HEALTH YOUTH DEVEL PROG - 1ST JUDICIAL	11,860.76	11,860.76	0.00
Total	1,457,077.71	1,034,562.50	422,515.21

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	**Revenue**	**2024 Value**	**2025 Value**
1110	District Tax Levy	31,458.06	32,079.03
1190	Penalties and Interest on Taxes	35.28	38.83
1340	Fees for Adult Education	4,120.00	3,940.00
1510	Interest Earnings	1,714.71	3,008.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		37,328.05	39,065.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 17
PRC	**Program**	**Function**	**Object**	**2024 Value**	**2025 Value**
	610	**Adult Continuing Education Programs**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	6,836.37	7,783.91
			2XX Personal Services - Employee Benefits	765.67	1,124.33
			6XX Supplies and Materials	11,953.45	2,654.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,555.49	11,562.42

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance						33,644.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,065.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,562.42	(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)						61,147.62	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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	2024 Value	2025 Value
1311	Driver's Education Fees	16,600.00	6,950.00
3260	State - Driver's Education Reimbursement	17,275.81	20,894.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,875.81	27,844.06

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials	0.00	248.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	248.95

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance						56,456.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,844.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						248.95	(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)						84,051.83	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Revenue	2024 Value	2025 Value
1110	District Tax Levy	92,876.83	91,172.23
1190	Penalties and Interest on Taxes	123.67	115.90
1510	Interest Earnings	0.00	0.52
3281	State - Technology Aid	12,074.00	12,276.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		105,074.50	103,565.10

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX		**Regular Education Programs - Elementary/Secondary**		
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services	0.00	7,366.44
			6XX Supplies and Materials	0.00	71,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	78,466.44

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						437,413.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						103,565.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						78,466.44	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						462,511.66	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Revenue	2024 Value	2025 Value
1110	District Tax Levy	61,490.66	62,289.69
1510	Interest Earnings	0.00	0.34
3760	State - Transformational Learning Aid	61,628.00	63,296.50
3770	State - Advanced Opportunity Aid	90,037.99	102,469.72
6100	Material Prior Period Revenue Adjustments	6,146.68	0.00
106	**EHPS CHECKING ACCOUNT - VALLEY BANK**		
1900	Other Revenue from Local Sources	0.00	256,057.39
6100	Material Prior Period Revenue Adjustments	0.00	278.54
555	**Montana Advanced Opportunity**		
6100	Material Prior Period Revenue Adjustments	0.00	269.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		219,303.33	484,662.15

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services	16,423.57	0.00
			6XX Supplies and Materials	14,549.40	0.00
106	**EHPS CHECKING ACCOUNT - VALLEY BANK**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials	0.00	247,459.08
555	**Montana Advanced Opportunity**				
	377	**State - Advanced Opportunity Aid**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	0.00	27,318.96
			2XX Personal Services - Employee Benefits	0.00	7,749.68
			3XX Purchased Professional and Technical Services	29,704.38	51,911.12
			5XX Other Purchased Services	1,522.19	105.69
			6XX Supplies and Materials	5,581.11	39,535.09
556	**Transformational Learning**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	4,129.96	0.00
			2XX Personal Services - Employee Benefits	16.46	0.00
			6XX Supplies and Materials	2,410.56	0.00

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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

PRC	Program	Function	Object	2024 Value	2025 Value
	376 State - Transformational Learning Aid				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,207.50	1,824.67
			2XX Personal Services - Employee Benefits	4.83	6.45
			5XX Other Purchased Services	7,040.84	0.00
			6XX Supplies and Materials	40,740.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				123,331.55	375,910.74

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance						288,440.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						484,662.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						375,910.74	(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	700.00	Less Last Year	703.91	(4b)	-3.91		
						-3.91	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						397,187.51	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC	Revenue	2024 Value	2025 Value
1110	District Tax Levy	3,211,642.41	2,421,373.07
1190	Penalties and Interest on Taxes	4,234.95	3,494.68
1510	Interest Earnings	34,677.32	57,611.36
3120	State - Guaranteed Tax Base Aid	460,064.20	435,871.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,710,618.88	2,918,350.89

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX		**Regular Education Programs - Elementary/Secondary**		
		51XX	**General Obligation Bonds, Special Assessments and Interest**		
			830 Special Assessments	284.95	284.95
			840 Principal On Debt	1,680,000.00	1,745,000.00
			850 Interest on Debt	1,526,912.50	1,458,812.50
			860 Agent Fees/Issuance Costs	1,000.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,208,197.45	3,205,097.45

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance						750,845.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,918,350.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,205,097.45	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						464,098.64	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 61**

PRC	Revenue	2024 Value	2025 Value
1110	District Tax Levy	103,491.16	110,005.15
1190	Penalties and Interest on Taxes	131.02	133.77
1510	Interest Earnings	4,761.98	4,370.61
3283	State - School Major Maintenance Aid (SMMA)	142,413.00	140,407.65
6100	Material Prior Period Revenue Adjustments	129,822.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		380,619.63	254,917.18

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX		**Regular Education Programs - Elementary/Secondary**		
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services	69,487.68	85,031.58
			4XX Purchased Property Services	6,386.00	0.00
		26XX	**Operation and Maintenance of Plant Services**		
			4XX Purchased Property Services	0.00	34,046.32
611	**Buliding Reserve Safety Subfund**				
	1XX		**Regular Education Programs - Elementary/Secondary**		
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	0.00	1,097.40
			2XX Personal Services - Employee Benefits	0.00	60.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				75,873.68	120,235.38

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						731,235.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						254,917.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						120,235.38	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						865,917.62	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 78**

PRC	Revenue	2024 Value	2025 Value
1510	Interest Earnings	71,831.20	75,381.14
1900	Other Revenue from Local Sources	0.00	250,000.00
1920	Contributions/Donations from Private Sources	2,116,312.84	2,342,684.62
6100	Material Prior Period Revenue Adjustments	8,284.97	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,196,429.01	2,668,065.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 78**

PRC	Program	Function	Object	2024 Value	2025 Value
	920	**Enterprise or Internal Service Programs**			
		32XX	**Enterprise Services**		
			2XX Personal Services - Employee Benefits	2,125,563.06	1,990,948.69
			5XX Other Purchased Services	104,547.00	44,352.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,230,110.06	2,035,300.69

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance						1,172,045.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,668,065.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,035,300.69	(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	17,591.50	Less Last Year	121,997.40	(4b)	-104,405.90		
						-104,405.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,700,404.59	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC	Revenue	2024 Value	2025 Value
1510	Interest Earnings	101,380.12	96,346.51
5300	Operating Transfers from Other Funds	1,000,000.00	353,000.00
611	**Buliding Reserve Safety Subfund**		
1920	Contributions/Donations from Private Sources	44,000.00	410,328.15
6100	Material Prior Period Revenue Adjustments	0.00	5,573.00
612	**Lincoln Multidistrict Agreement**		
1510	Interest Earnings	20,683.65	17,713.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,166,063.77	882,961.39

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		26XX	**Operation and Maintenance of Plant Services**		
			4XX Purchased Property Services	0.00	33,323.48
611	**Buliding Reserve Safety Subfund**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		26XX	**Operation and Maintenance of Plant Services**		
			3XX Purchased Professional and Technical Services	0.00	70,551.59
			4XX Purchased Property Services	372,896.21	587,085.50
612	**Lincoln Multidistrict Agreement**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials	0.00	108,465.65
		25XX	**Support Services - Business**		
			3XX Purchased Professional and Technical Services	0.00	13,202.40
		26XX	**Operation and Maintenance of Plant Services**		
			1XX Personal Services - Salaries	0.00	713.84
			2XX Personal Services - Employee Benefits	0.00	8,627.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				372,896.21	821,970.10

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance						2,338,411.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						882,961.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						821,970.10	(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	336,707.00	(4b)	-336,707.00		
						-336,707.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,062,695.42	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2024 Value	2025 Value
1510	Interest Earnings	0.00	119.63
1700	Student Extracurricular Activity Receipts	392,631.38	135,753.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		392,631.38	135,873.50

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

PRC	Program	Function	Object	2024 Value	2025 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	343,526.41	111,970.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				343,526.41	111,970.14

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance						230,685.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						135,873.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						111,970.14	(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)						254,588.70	(5)

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Detail Expenditure

Fund	Account			Description	2024 Value	2025 Value
XX	280	1XXX	112	Certified Teacher Staff Salaries	278,796.88	336,614.78
XX	39X	1XXX	112	Certified Teacher Staff Salaries	359,693.81	172,842.96
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	6,158,746.04	5,042,480.77
XX	XXX	1XXX	117	Teachers Aids	0.00	891,713.71
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	1,135.79	20,594.30
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	625.80
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	963.46	0.00
XX	XXX	XXXX	535	Technology Communication Services	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	XXXX	564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	682	Technology Supplies	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	397,700.98	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	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	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	710	Land	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	3,473.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	355	Technology Contracted Services	7,000.00	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	XXXX	455	Technology Repairs and Rental	0.00	0.00
XX	210	1XXX	112	Certified Teacher Staff Salaries	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

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	313,689.25
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	313,689.25

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	104,556.50
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	451,710.36
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	625,213.48
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2027 Maximum Budget: 75%

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	336,615.38	188,339.71	0.00	0.00	0.00
280	1XXX	2XX	47,787.25	15,543.33	0.00	0.00	0.00
280	1XXX	3XX	1,564.50	779.69	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	79.97	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	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	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	34,503.65	0.00	0.00	0.00	0.00
Totals			420,550.75	204,662.73	0.00	0.00	0.00

625,213.48

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

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY25 in Infinite Campus.*

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

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

Governmental	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	2,645,852.42	0.00	0.00	0.00	2,645,852.42
*** Buildings	56,785,443.30	-36,220.00	0.00	0.00	56,749,223.30
Machinery and Equipment	2,562,945.40	36,220.00	415,042.53	8,150.00	3,006,057.93
Totals at Historical Cost	61,994,241.12	0.00	415,042.53	8,150.00	62,401,133.65
Depreciation					
Improvement Accum	402,655.51	0.00	0.00	0.00	402,655.51
Building Accum	11,239,381.86	0.00	1,186,084.32	0.00	12,425,466.18
Machinery and Equipment Accum	1,374,142.94	0.00	206,509.38	0.00	1,580,652.32
Total Accumulated Depreciation	13,016,180.31	0.00	1,392,593.70	0.00	14,408,774.01
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	48,978,060.81	0.00	-977,551.17	8,150.00	47,992,359.64

* 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.

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2024	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2025) [a+b-c-d]	(f) Current Portion Due FY2026	(g) Long-Term Portion Due FY2027
Governmental Activities *							
Compensated Absences	570,750.36	78,756.65	0.00	0.00	649,507.01	0.00	649,507.01
Other Post Employment Benefits	1,965,507.00	134,390.00	0.00	0.00	2,099,897.00	0.00	2,099,897.00
Total Governmental Activity Non-bond Long-Term Liabilities	2,536,257.36	213,146.65	0.00	0.00	2,749,404.01	0.00	2,749,404.01
Bond(s)							
07/27/2017	8,725,000.00	0.00	540,000.00	0.00	8,185,000.00	560,000.00	7,625,000.00
08/08/2018	23,345,000.00	0.00	1,205,000.00	0.00	22,140,000.00	1,260,000.00	20,880,000.00
Total Governmental Activity Bond Long-Term Liabilities	32,070,000.00	0.00	1,745,000.00	0.00	30,325,000.00	1,820,000.00	28,505,000.00

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

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

Trustees' Financial Summary

FY2024-25

Submit ID:

25 Lewis & Clark County

1240 East Helena K-12

Net Pension Liability FY2025

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	1,380,960.00	74,286.00	0.00	1,455,246.00
Net Pension - TRS	11,602,839.00	0.00	84,966.00	11,517,873.00