



**Superintendent**  
Tyler Ream, Ed.D  
324-2001

**Business Manager**  
Janelle Mickelson  
324-2040

## **Board of Trustees Meeting**

Ray Bjork Learning Center  
1600 8<sup>th</sup> Avenue

**Tuesday August 14, 2018**

5:30 p.m.

### **AGENDA**

#### **I. CALL TO ORDER / PLEDGE OF ALLEGIANCE**

**II. GENERAL PUBLIC COMMENT:** *This is the time for comment on public matters that are not on the agenda. Public matters do not include any pending legal matters, private personnel issues or private student issues. Please do not attempt to address such issues at this time or you will be ruled out of order. The Board cannot enter into a discussion during General Public Comment.*

#### **III. REVIEW OF AGENDA**

#### **IV. OATH OF OFFICE FOR 2018-2019 STUDENT BOARD REPRESENTATIVES**

1. Aurora Boutin, HHS Representative to the Board of Trustees
2. Mariah Thomas, CHS Representative to the Board of Trustees

#### **V. NEW BUSINESS**

**3. Items for Action** (*The Board of Trustees will accept Public Comment on the Following Items*):

- a. Approval of Minutes (See Attached)
  1. Board Meeting 6-12-2018
  2. Board Retreat 7-25-2018
  3. Special Board Meeting 7-31-18
- b. Board Policy (See Attached)
  1. 7052 Meal Charges
- c. Trustees' Financial Summary (See Attached)
- d. Approval of Tuition Report for Students in Day Treatment (See Attached)
- e. Budget Adoption (See Attached)

**4. Consent Action Items**

- a. Personnel Actions (See Attached)
- b. Approval of Out-of-District Attendance Agreements (See Attached)
- c. Disposal of Personal Property, Purchase by Pallets (See Attached)

**5. Items for Information** (*The Board of Trustees will not take public comment on items for information unless specifically noted with the agenda item; discussion only/no voting will occur*)

**6. Reports**

- a. Budget & Program Committee Report
- b. Policy Committee Report
- c. Facilities & Maintenance Report
- d. Health Benefits Committee Report
- e. Montana School Boards Association Report
- f. Helena Education Association Report
- g. Student Representative Reports

**7. Bond / Project Update**

**8. Board Comments**

**VI. SUPERINTENDENT'S REPORT**

**VII. ADJOURNMENT**

Next regular board meeting September 11, 2018

**Helena Public Schools  
Student Board Reps  
2018-2019**

**Aurora Boutin  
Helena High**

Aurora is a Link Crew leader and National Honor Society member. She is an active member of the Mock Trial team and serves as co-captain. Aurora has attended a weekly art class since she was in elementary school and also works at the Frozen Moose.

Aurora is described as dependable, mature, responsible and respectful. She believes it is important to be involved in her community, be it high school, the workplace, a club or her neighborhood.

**Mariah Thomas  
Capital High**

Mariah served as Secretary for the CHS chapter of Business Professionals of America and secretary for the CHS Key Club. She qualified for the Business Law and Ethics event at the national BPA leadership conference. She was also a member of the Science Olympiad team and the International Math Modeling team what won meritorious distinction.

Mariah is described as hard-working, conscientious, positive and outgoing. In addition to her school activities Mariah has been actively involved with Grandstreet and Helena Youth Against Gun Violence.



## **Board of Trustees Meeting**

Ray Bjork Learning Center  
1600 8<sup>th</sup> Avenue  
Helena, Montana 59601

**Tuesday, June 12, 2018**

5:30 p.m.

### **MINUTES**

**ATTENDANCE** – Present unless otherwise noted.

Sarah Sullivan, Board Chair, Excused

Terry Beaver, Board Vice Chair

Tyler Emmert, Trustee, Excused

Sanjay Talwani, Trustee

Jeff Hindoien, Trustee

Luke Muszkiewicz, Trustee

Elizabeth “Libby” Goldes, Trustee

Karen Goldsberry, Trustee, Excused

Jennifer Walsh, Trustee

Jack Copps, Superintendent of Schools

Greg Upham, Assistant Superintendent of Schools

Janelle Mickelson, Business Manager

Barb Ridgway, Staff & Student Services Administrator

Trish Klock, Helena Education Association President

Kalli Kind, Director of Support Services

Sarah Bohorquez, Recording Transcriptionist

#### **I. CALL TO ORDER/PLEDGE OF ALLEGIANCE**

Vice Chair Terry Beaver called the meeting to order at 5:30 p.m. and led the Pledge of Allegiance.

#### **II. REVIEW OF AGENDA**

Consent Action Items 2c Interfund Loan Authorization and 2d Interlocal Transfer Authorization were moved to New Business Items f and g.

#### **III. RECOGNITIONS/PRESENTATIONS**

1. HHS Presidential Scholar Recipients: Steve Thennis, principal at Helena High School, introduced Devin Seyler who will be attending MIT next year to study physics and Emma Sihler (who was

- unable to attend the board meeting). Out of 3.6 million high school seniors across the country, the US Department of Education recognized 161 as exemplary students.
2. HHS Teacher Recognition: Julie Ladd was chosen by Emma Sihler and Claire Pichette was chosen by Devin Seyler to accompany them to the Presidential Scholarship Awards ceremony in Washington D.C.
  3. John Phillip Sousa Honors Band: Brett Zanto, principal at Capital High School, introduced Eston Falley, who will be attending Pepperdine next year to study music and Molly Brandt, a sophomore who looks to pursue music as well. To receive this honor, students competed across the United States and approximately 100 students are chosen to represent the band in Boston this summer. The two students will be performing the euphonium, an instrument similar to a tuba.
  4. Northwest/AdvancED HHS 100 Years Presentation: Kirk Miller and Keith Meyer recognized the board for all their great work. The prestigious honor is being awarded to Helena High School for continuous commitment to the excellence of their students.

#### IV. GENERAL PUBLIC COMMENT

Connie Gates addressed the board on hiring personnel, specifically administration. She is a former principal and expressed her concerns about Helena School District's role in hiring a principal. She presented the Board with a tip sheet on hiring and stated she just wanted to be able to count on all stakeholders to make the right choices. With these new schools, they are a golden opportunity to engage the community and bring about incredible change. Connie had previously written letters to all Board Trustees with her concerns.

#### V. NEW BUSINESS

1. Items for Action
  - a. Approval of Minutes
    1. 4-24-18 Board Work Session Minutes: **Jeff Hindoien moved to approve the Board Work Session Minutes for 4-24-18. Luke Muskiewicz seconded the motion. The motion carried.**
    2. Board Meeting Minutes 5-8-18: **Jeff Hindoien moved to approve the Board Meeting Minutes for 4-5-18. Luke Muszkiewicz seconded the motion. The motion carried.**
  - b. Resolution: Conduct County Elections: **Libby Goldes moved to approve the Resolution. Luke Muskiewicz seconded the motion. The motion carried.**
  - c. Declare a Vacancy on the Board: **Libby Goldes moved to approve the Board vacancy. Sanjay Talwani seconded the motion. The motion carried.**
  - d. Budget Amendment Proclamation for Elementary and High School: Janelle Mickelson addressed the Board and asked for the authority to amend the budget as needed for the detention center bills. **Libby Goldes moved to approve the Budget Amendment Proclamation for Elementary School. Sanjay Talwani seconded the motion. The motion carried. Libby Goldes moved to approve the Budget Amendment Proclamation for High School. Sanjay Talwani seconded the motion. The motion carried.**
  - e. Budget Amendment Resolution for Elementary and High School: Janelle Mickelson addressed the Board and asked for the authority to amend. Luke Muszkiewicz asked for clarification on verbiage between documents and Janelle said she would add "legally available" to elementary. **Jeff Hindoien moved to**

**approve the Budget Amendment Resolution for the elementary school as amended. Libby Goldes seconded the motion. The motion carried. Jeff Hindoien moved to approve the Budget Amendment Resolution for the high school. Libby Goldes seconded the motion. The motion carried.**

f. Interfund Loan Authorization: Janelle Mickelson addressed the Board asking for authorization to take an interfund loan if there are negative balances. These negative balances typically happen because all the taxes or revenue hasn't come in yet such as tuition and Driver's Education. **Jeff Hindoien moved to approve the Interfund Loan Authorization. Libby Goldes seconded the motion. The motion carried.**

g. Interlocal Transfer Authorization: Janelle Mickelson addressed the Board asking for the authorization to transfer into the interlocal fund if not all funds borrowed are needed. **Jeff Hindoien moved to approve the Interlocal Transfer Authorization. Libby Goldes seconded the motion. The motion carried.**

2. Consent Action Items

**Luke Muszkiewicz moved to approve the consent action items. Jeff Hindoien seconded the motion. The motion carried.**

3. Items for Information

- a. County Superintendent Order (see attached): Helena School Board will now sit at 8 representatives due to the expansion of East Helena.
- b. Board Policy: 7052 Meal Changes (first reading): Barb Ridgway addressed the Board indicating various changes. This policy was previously returned to the committee for review. Revisions related to how the District contacts families and collects overdue meal charges, specifically how helpful principals are being in those contacts are reflected in attached document. Language was added to align with the current practice of allowing employees to charge up to \$25. Additionally, the language that collection agencies would be used was stricken from the policy. Luke Muszkiewicz asked if the committee would consider making the verbiage more clear to reflect our practice of ensuring kids get the same lunches even when charge mark has been reached. Barb will take back to the committee and return in the fall.

4. Reports

- a. Budget & Program Committee Report: (Luke Muszkiewicz and Libby Goldes spoke on Tyler Emmert's behalf) working to share with public where the money goes and how it is broken down.
- b. Policy Committee Report: Jeff Hindoien stated the committee had worked on the meal policy and have completed the 2000 series of policies. The next meeting, August 7, 2018, they will begin the focus on 3000; facilities and tuition policies.
- c. Facilities & Maintenance Committee Report: Terry Beaver stated that this committee met and discussed facility issues. They continue to strive to resolve issues and look at potential buildings that could possibly help. Existing sites such as the armory were mentioned and will be discussed further on July 11, 2018 at the Armory building.
- d. Health Benefits Committee Report: Libby Goldes stated the committee met on May 31, 2018 and agreed to increase premiums for the coming year by 4.2% to anticipate increase inflation on claims. This will impact participants that utilize spouse and children coverage. Spouses will be included for vision care in the

upcoming year. Allegiance is working on mental health parody. Colonoscopies will now be offered by the age of 45. Claims were up last year.

- e. Montana School Boards Association Report: Luke Muszkiewicz recognized himself, Trustee Sullivan, Trustee Talwani, and Trustee Goldes for attending the delegate assembly and having that representation. Billings resolution to provide A and B to 19 year olds was approved for action and will be presented to MCEl in October. MTSA Board's focus is preserving an inflationary increases in base aid but also including and providing for such increases such as GT and Sped. Additionally, priority is to get the next legislative session to honor the deal and phase back in state tax base. We may see a drop in taxes for many communities including Helena. Two late resolutions were discussed and voted. One was the White Fish school district which stipulated if a board of trustees votes to authorize staff to carry a weapon in school, they must meet a variety of strict training but it also said the state should provide funding for that. This controversial resolution got the most discussion. The resolution was narrowly defeated and will not be considered at MCEl unless there are 2/3 members who wish to bring it up. Bozeman defeated resolution that would allow district to transfer from one fund to the next for school safety such as hiring new SRO or counselor. Additionally, they want to give districts the authority to run a school safety levy verses just a general fund levy. Two events are coming up: Safety and Security July 18-19 in Polson and the MCEl in Missoula October 17-19. After being on the School Board for a year, Luke has a focus of advocacy for engagement, not only for the board, but between all 1500+ volunteer trustees. On that platform, Luke has also put his name in to become the next Vice President of MSBA and has been recommended for consideration at MCEl in October.
- f. Helena Education Association: no report
- g. Student Representative Report: no report

- 5. Bond/Project Update: Kalli Kind indicated the final bid project went out for Central. All numbers have been received from contractors and there are a couple components that may go out for rebid. Goal is to bring back those final numbers to present to the school board at the August 2018 School Board meeting. All projects are going great. Pictures continue to get posted to keep the public and community engaged. They continue to have weekly meetings to go through progress and work any small construction issues that arise. Kalli said there are no significant things at this time. Currently, the biggest component is Jim Darcy and the water rights. The volume on the well came back significantly less and the appeal is being done. Libby Goldes asked if the concrete floor got polished at Bryant and Kalli said yes, everyone was pleased with its outcome.

- 6. Board Comments  
None

## **VI. SUPERINTENDENT REPORT**

Superintendent Jack Copps expressed his appreciation to serve on this committee. July 1, 2018 marks Superintendent Copps last day in this capacity for the Helena School District. He stated we have an amazing district and exceptional teachers with a community that values this attribute. He can't think of a better district to finalize his career and plans to continue to reside in Helena. Jack says he enjoyed watching this Board be better connected to one another. Vice Chair Terry Beaver commended Jack and said he walked in here two years ago and saved us. He stated that this was a district that had just failed a bond and the

public didn't have any confidence in the school board or superintendent. That changed because of Jack Copps. "You gave respect back to the Board and have held the staff together" Superintendent Copps pointed out the core leadership in people such as Barb Ridgway, Kalli Kind and Janelle Mickelson and thanked them for all they do. One particular thing that he will miss is celebrating all the student successes. Trustee Luke Muszkiewicz shared with Jack that he has views him as his mentor. Over the past year, being a new board member, Luke has cherished every meeting, every conversation, every interaction and he can't think of another person he has learned more from in such a short amount of time. Jack's mentorship has allowed Luke to tell the public he loves being on the board. Trustee Libby Goldes expressed her appreciation for what Jack brought to the table. She hopes the board can continue the process of warmth and connection with the community. Trustee Jennifer Walsh said Jack is a great example of what it looks like to be strong and handle things gracefully. We will take his wisdom with us for the remainder of our trustee time. Trustee Jeff Hindoien thanked Jack Copps for all his work and accomplishments.

## **VII. ADJOURNMENT**

There being no other topics for future meetings, and no public comments on issues not on the agenda, the meeting adjourned at 7:09 p.m.

Respectfully Submitted,

Sarah Sullivan, Chair

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Sarah Bohorquez, Clerk

Date



**Superintendent**  
Tyler Ream, Ed.D  
324-2001

**Business Manager**  
Janelle Mickelson  
324-2040

## Board of Trustees Board Retreat

Ray Bjork Learning Center Board Room

**Wednesday, July 25, 2018**  
**8:30am**

### Minutes

#### Attendance

Sarah Sullivan, Board Chair  
Terry Beaver, Board Vice Chair  
Tyler Emmert, Trustee  
Elizabeth "Libby" Goldes, Trustee  
Jeff Hindoien, Trustee  
Sanjay Talwani, Trustee  
Luke Muskiewicz, Trustee  
Tyler Ream, Superintendent  
Jessica Evans, Executive Assistant  
Ivan Lorentzen, Presenter  
William McCaw, Presenter  
Hatton Litton, Presenter

- I. CALL TO ORDER** Board Chair, Sarah Sullivan called the meeting to order at 8:39am
- II. GENERAL PUBLIC COMMENT** No Comments
- III. REVIEW OF AGENDA** No Comment
- IV. BUSINESS**
  - a. Board Governance Training:** Dr. Lorentzen and Dr. McCaw presented on why boardsmanship matters with governance strategies and what should/shouldn't happen. Data on how Helena's board should be working in comparison to other boards. Discussion about communication between different entities, to include the community communicating to and from the Superintendent. Board self-assessment surveys and data were reviewed.
  - b. Lunch**
  - c. Strategic Planning:** Tyler Ream, Superintendent, presented his 100-day entry plan. He plans to deliver the results at the December board meeting. Hatton Litton presented and structured a workshop with activities. Asked the board to come up with important people for Tyler to meet with and strategize about.
- V. ADJOURNMENT**

There being no other topics for future meetings, and no public comments on issues not on the agenda, the meeting adjourned at 4:32pm.



**Superintendent**  
Tyler Ream, Ed.D  
324-2001

**Business Manager**  
Janelle Mickelson  
324-2040

## **Board of Trustees Special Meeting**

May Butler Center  
55 S. Rodney

**Tuesday July 31, 2018**  
**12:00pm**

### **Minutes**

#### **Attendance**

Sarah Sullivan, Board Chair  
Terry Beaver, Board Vice Chair  
Tyler Emmert, Trustee  
Elizabeth “Libby” Goldes, Trustee  
Jeff Hindoién, Trustee  
Sanjay Talwani, Trustee  
Jennifer Walsh, Trustee

Tyler Ream, Superintendent  
Janelle Mickelson, Business Service Administrator  
Kalli Kind, Facilities and Transportation Director  
Barbara Ridgway, Chief of Staff  
Tim McMahon, Activities Director  
Jessica Evans, Executive Assistant  
Angie Ford, Payroll Specialist  
Robert Worthy, Sodexo  
Rich Whitney, Hulting  
Mercedes Prunda, KTVH  
Erin Loranger, Independent Record

- I. CALL TO ORDER** Board Chair, Sarah Sullivan called the meeting to order at 12:02pm.
- II. GENERAL PUBLIC COMMENT** No Comments
- III. REVIEW OF AGENDA** No Comment
- IV. NEW BUSINESS**
  1. Items for Action
    - a. Approval of Additional Contingency Funds: Kalli Kind opened the discussion and gave a brief overview. She stated, “All projects are currently on schedule...bid estimates were

*Helena Public Schools foster dynamic educational experiences that prepare all students for life.*

presented last time...now we are at the bid process, sometimes we rebid as a result in the changing market...some bids exceeded original bids...resulting in needing contingency funds...to move forward on projects...help for unforeseen costs on projects...we will use part of it, but hopes are not to use all...part of it is for magnetic holds for safety and security; all academic spaces will be put on a magnetic hold system...funding for today includes magnetic holds on all three schools and \$1.75 million in contingency funds...". Jennifer Walsh, Trustee, asked "Is magnet holds included in that (\$1.75 Million)?" "Yes", Kalli stated. Discussion about the market changing prices; Rich Whitney, with Hulting, "In three months there has been a 32% increase just in rebar..." Kalli stated, "We did secure steel...we did everything we could...the market changes every day...". Tyler Emmert, Trustee, started discussion about needing more money and how the GCCM will benefit. Emmert asked, "what if you hit problems?". Kalli stated, "As with any construction project there are many unknowns...there are a lot of expenses that come up that we cannot say no to...they're not over budget at Bryant, they are at 65% awarded...we have alternative bids also. There's a lot of moving pieces..." Sarah Sullivan asked, "When can we anticipate 100% awarded?". Kalli answered, "when contingency funds are awarded, or cuts are made...in 2-3 months". "We've already approved \$1.25 million, but you are wanting to refill with \$1.75 million, right?", Sarah asked. "Yes", Kalli responded. "It's the district's money and the GMP will increase, but district will maintain control of the contingency funds", Rich stated. "Will the Architects get more?", Terry Beaver asked. "No, the design fees were set...no additional fees...if owner changed the design, fee would go up..." Rich responded. "We are racing the calendar at this point.", Tyler Ream, Superintendent commented. Sarah asked, "Are you aware of any big changes?". "No", Kalli Kind stated. Discussion about change requests. Jeff Hindoien moved to approve, Libby Goldes seconded. One opposition from Tyler Emmert. Motion carries.

- b. Approval of School Lunch Price Increase: Robert Worthy, Sodexo, led discussion on cost of meals and decisions on increasing the prices on lunch and/or breakfast. The cost of school lunch is currently \$2.60 for K-5 and \$2.70 for 6-12, breakfast is currently \$1.35. "The idea is to make small changes...I recommend .10 cents for lunch and .05 cents for breakfast...maximum required by law is .10 cents...you haven't done increases in two years...", Robert stated. "We certainly want all of our kids to be fed...", Libby stated. Sanjay moved to go with recommendation of .10 cents for lunch and .05 cents for breakfast increase, no second. Terry moves .05 cents for lunch and .05 cents for breakfast increase, Tyler seconds. The school lunches will now be \$2.65 for K-5 and \$2.75 for 6-12 with breakfast being \$1.40 across all levels. Discussion went on about the free and reduced matrix being online. The application will be online and live in two weeks on mymealtime.com...", Angie Ford stated.
- c. Approval of Driver's Education Price Increase: Tim McMahon, Activities Director, led discussion on prices of Driver's Education by speaking about the operating loss that the district receives. "We get about \$90 per kid reimbursed, but it doesn't flow until July 1...increase because with the money from the state...will it be enough to cover the negative?...it will still keep us in the average of about \$287...", Tim stated. "Is that linked to the number of spots available?", Libby asked. "You may run into small waits...age counts...you rarely have one that doesn't get into a class, but they are young...", Tim stated. "I can't give you a dollar amount because it's based on the number of students...". Terry asked, "It's not a part of a negotiated process?". "No, it's not.", Tim stated. Tyler Emmert moves to increase, Jeff seconds, motion carries.
- d. Approval of funds for Streaming Activities: Tim McMahon led discussion on streaming activities. "all AA districts are involved...the idea behind it, if an AA member school every

event would be live streamed across the state...watch with subscription fee...hard mounted and calibrated with ball following software...it's pretty significant cost...potential to cover that cost with advertising capabilities...we would be the first conference in the nation to do this...", Tim stated. "Will privacy or compromise of cyber security be an issue?", Sarah asked. "No, Pat was a little hesitant but no...live streaming does fail...", Tim stated. Sarah asked, "is this money out of the general fund?". Tim, "we want to determine if you want this...". Jeff moves that Activities director pursues implementation of AA pixelor system, Terry seconded, one opposed – Sanjay, motion carries.

- e. Surplus furniture, gym equipment, and tools: Kalli provides list on old equipment for disposal. Tyler moves sale on disposal of surplus items, Terry seconds, motion carries.

## **V. ADJOURNMENT**

There being no other topics for future meetings, and no public comments on issues not on the agenda, the meeting adjourned at 2:15pm

**HELENA PUBLIC SCHOOLS**

**MEETING DATE:** August 8, 2018

**CATEGORY:** Second Reading: For Action

**AGENDA ITEM NUMBER:** TBD

**ADMINISTRATIVE TEAM MEMBER:** Barbara Ridgway

**TOPIC:** Revision of Board Policy: 7052 Meal Charges

**BACKGROUND AND DISCUSSION:** Policy 7052 was returned to the Board Policy Committee for review. Revisions related to how the District contacts families and collects overdue meal charges are noted in the attached policy. Additionally, language related to employee meals charges was modified to allow employees to charge up to \$25.00. Language regarding collection agencies was removed.

This policy is returning for Board action.

**FISCAL IMPLICATIONS:** Reduced meal debt.

**RECOMMENDATION:** The Board Policy Committee and Superintendent Recommends Approval

2  
3 OPERATIONAL SERVICES

4  
5 Meal Charges

6  
7 The District recognizes that students may forget or lose lunch money or may have an  
8 unpaid meal account balance. The District endeavors to treat all students with dignity  
9 regarding unpaid meal charges; however, unpaid meal charges create a significant financial  
10 burden for the District. To ensure that students do not go hungry but also minimize the  
11 financial burden, the District shall charge meals and collect on meal account charges in all  
12 schools consistent with this policy.

13  
14 Students who are eligible to receive free meals do not have a meal account and, therefore,  
15 are not subject to this policy. Free lunch status students may pre-pay for or purchase a la  
16 carte items with cash or check.

17  
18 Parents may restrict their child’s ability to charge by sending the school written notice  
19 either stating their child cannot charge or limiting the amount their child can charge.  
20 However, they will need to send a lunch with their child.

21  
22 *K-12 Students*

23  
24 Students will pay for meals at the full rate as established by the District in accordance with  
25 federal law. Eligible students will pay a reduced rate as established by the District in  
26 accordance with federal law. Meals must be **pre-paid**. Students will be permitted to  
27 charge a maximum of \$30.00 once his or her meal account reaches zero. Once a student  
28 has charged the maximum number of meals, the student will no longer be permitted to  
29 charge and parents will initially be contacted directly by phone or in person by the building  
30 principal. The school will offer the student an emergency meal at the standard rate.

31  
32 *Adults Employees*

33  
34 Employees are ~~not~~ permitted to charge meals or a la carte items up to a maximum of  
35 \$25.00. Employees will be notified if the \$25.00 maximum is exceeded and will be  
36 restricted from further charging until the outstanding debt is paid.

37  
38 **Payment of Meal Account**

39  
40 Each school shall maintain records regarding student meal balances. The District will send  
41 out notices to parents/guardians informing them of low or negative meal account balances.  
42 Parents/guardians may also check a student meal account balance online at  
43 mymealtime.com.

44  
45 Parents/guardians must submit payment for meal accounts with a credit card or debit card  
46 at mymealtime.com OR pay in person with a check or cash at their student’s school.

47 Payment must be submitted 30 days from date of notice of deficit balance. If the District  
48 has not received payment within 30 days the payment is considered overdue and is a  
49 delinquent debt.

50  
51 The District will use ~~reasonable efforts which may include the use of collection agencies~~  
52 ~~and other~~ various means as permitted by state and federal law to collect meal account  
53 balances which are delinquent debts, including payment plans as determined appropriate.

54  
55 Legal References: 2 C.F.R. § 200.426  
56 7 C.F.R. Part 210  
57 7 C.F.R. § 245.5

58  
59  
60 Cross References: Board Policy 5030  
61 Board Policy 7050

62  
63  
64 Policy History:

65 Adopted on: 5.9.2017

66 Revised on:





# Trustees' Financial Summary

## FY2017-18

Submit ID:

### 25 Lewis & Clark County

### 0488 Helena H S

**Due Date:**

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

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

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

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

### Certification

<b>Business Manager/Clerk:</b>	Janelle Mickelson	<b>Phone #:</b>	(406) 324-2040
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(Signature)

(Date)

<b>Chair, Board of Trustees:</b>	Sarah Sullivan
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(Signature)

(Date)

<b>County Superintendant</b>	Katrina Chaney
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(Signature)

(Date)

### Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY18 did the district employ a certified special education director? Yes

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

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



# Trustees' Financial Summary

**FY2017-18**

Submit ID:

**25 Lewis & Clark County**

**0488 Helena H S**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Jobs for Montana Graduates	STATE	DUSFY15CONWSD	State
019	NCTM SEITZ	LOCAL		
036	HHS Cafeteria	LOCAL		
053	Helena High School Accounts	LOCAL		
054	Capital High School Accounts	LOCAL		
068	Honor Wall (Baucus)	LOCAL		
082	Car Seat Project	LOCAL		
093	2017 BUMT Tri-County	FEDERAL	None	20.616
094	17/18 Buckle up MT	FEDERAL	None	None
100	Field Trips	LOCAL		
118	Make Up School	LOCAL		
214	ACT Plus Writing	FEDERAL	02504888416	84.334
226	Aggregate Reim/Indirects	LOCAL		Local
268	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2504871418	84.367
278	MT Comprehensive Literacy Project	FEDERAL	02504873518	84.371C
317	Title I - Schoolwide	FEDERAL	2504873217	Federal
318	Title I - Schoolwide	FEDERAL	2504873218	Federal
328	Title I, Part A, School Support	FEDERAL	02504883318	84.010A
456	Vo Ed All Career & Tech Ed Programs	STATE	None	State
461	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	16-01-175-0062-0	84.126A
478	Title I, Part D, Neglected, Delinquent & At-Risk Youth	FEDERAL	02504884218	84.010A
497	Access to success Donations	LOCAL	None	None
500	Miscellaneous Leadership Funds	LOCAL		
535	Verizon Innovation	LOCAL		
537	Lowe's Toolbox	LOCAL	None	
540	CHS Frosh Experience	LOCAL		
541	DPHHS Promote School Health-CHS FY18	FEDERAL	None	93.757
543	Unified PE-CHS FY18	LOCAL	None	None
547	SME STEM at CHS Prime	LOCAL	None	
548	License Plates and Booster	STATE	None	
549	Asthma Mini Grant-CHS FY18	FEDERAL	None	93.070
562	Adult Basic Ed - State	STATE	None	State



# Trustees' Financial Summary

**FY2017-18**

Submit ID:

**25 Lewis & Clark County**

**0488 Helena H S**

## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
563	Adult Basic Ed - Federal	FEDERAL	2504885618	84.002
653	HHS Library	LOCAL	None	None
654	CHS Library	LOCAL	None	None
770	HHS Gym Floor Structure Restoration	LOCAL	None	None
772	HHS Fire Restoration FY17	LOCAL	None	None
777	Maintenance Sale Proceeds	LOCAL	None	None
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	250488116	84.048A
832	CHS Trolley	LOCAL		
835	HHS Target	LOCAL	None	None
840	Dual Credit	LOCAL		
850	Work Comp MSGIA Closeout FY16	LOCAL		
860	HEF Great Idea Grants	LOCAL	None	None
861	Helena Education Foundation	LOCAL	None	None



# Trustees' Financial Summary

FY2017-18

Submit ID:

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,782,600.58	310,554.17		
02	Taxes Receivable - Real and Personal (120-149)	136,170.06	19,650.01		
03	Taxes Receivable - Protested (150-159)	8,347.22	1,165.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	2,598.73			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	1,347.31			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,931,063.90	331,369.19		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	51,695.00			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	51,695.00			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	144,517.28	20,815.02		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	434,526.75	10.85		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,300,324.87	310,543.32		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,734,851.62	310,554.17		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,931,063.90	331,369.19		



# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,830.97	1,164,900.17	297,695.56	109,712.72
02	Taxes Receivable - Real and Personal (120-149)	4,221.89			5,978.83
03	Taxes Receivable - Protested (150-159)	232.92			297.55
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			109,779.33	
06	Other Current Assets (190-210)			1,820.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	38,285.78	1,164,900.17	409,294.89	115,989.10
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)	35,498.66			
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	35,498.66			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	4,454.81		98,985.86	6,276.38
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,577.00	190.85
48	Fund Balance for Budget	(1,667.69)	1,164,900.17	304,732.03	109,521.87
52	<b>TOTAL FUND BALANCE/EQUITY</b>	(1,667.69)	1,164,900.17	310,309.03	109,712.72
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	38,285.78	1,164,900.17	409,294.89	115,989.10



# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,006.94		10,000.00	
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)	57,600.00			
06	Other Current Assets (190-210)			4,126.21	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	66,606.94		14,126.21	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)			65.00	
35	<b>TOTAL LIABILITIES</b>			65.00	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	7,375.00			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	190.85			
48	Fund Balance for Budget	59,041.09		14,061.21	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	59,231.94		14,061.21	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	66,606.94		14,126.21	



# Trustees' Financial Summary

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## Balance Sheet

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



# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	947,803.39	13,735.06		2,820.78
02	Taxes Receivable - Real and Personal (120-149)	10,364.44			2,486.95
03	Taxes Receivable - Protested (150-159)	643.53			239.89
04	Receivables from Other Funds (160-179)		35,498.66		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	5,079.23			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	62.58			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	963,953.17	49,233.72		5,547.62
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				2.50
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				2.50
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	11,007.97			2,726.84
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	5,497.26			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	947,447.94	49,233.72		2,818.28
52	<b>TOTAL FUND BALANCE/EQUITY</b>	952,945.20	49,233.72		2,818.28
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	963,953.17	49,233.72		5,547.62





# Trustees' Financial Summary

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	53,760.45	2,013,974.70		
02	Taxes Receivable - Real and Personal (120-149)		13,932.13		
03	Taxes Receivable - Protested (150-159)		861.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		2,265.87		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	53,760.45	2,031,033.71		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		14,793.14		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		686,815.47		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	53,760.45	1,329,425.10		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	53,760.45	2,016,240.57		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	53,760.45	2,031,033.71		



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	247,750.46		329,071.78	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			1,595.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	247,750.46		330,666.78	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			190.85	
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	247,750.46		330,475.93	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	247,750.46		330,666.78	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	247,750.46		330,666.78	



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## Balance Sheet

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



# Trustees' Financial Summary

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## Balance Sheet

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



# Trustees' Financial Summary

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## Balance Sheet

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



# Trustees' Financial Summary

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

### 01 - General Fund

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

PRC	Revenue	2017 Value	2018 Value
1111	District Levy - Real Property	6,633,380.20	7,221,313.51
1112	District Levy - Personal Property	155,762.73	284,094.19
1113	District Levy - Heavy Motor Vehicles	0.00	8,998.46
1114	District Levy - Pers Prop/Mobile Homes	37,685.46	52,003.97
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	13,576.54	0.00
1130	Tax Title and Property Sales	269.27	0.00
1190	Penalties and Interest on Taxes	12,175.16	11,182.98
1310	Individual Tuition	33,394.93	31,820.66
1510	Interest Earnings	10,166.35	22,139.71
1900	Other Revenue from Local Sources	7,081.18	11,916.69
1940	Textbook Sales and Rentals	10,019.45	0.00
3110	Direct State Aid	9,141,575.77	9,142,539.50
3111	Quality Educator	696,565.21	706,362.93
3112	At Risk Student	62,919.10	70,253.22
3113	Indian Education For All	63,303.75	63,289.68
3114	American Indian Achievement Gap	33,649.00	36,120.00
3115	State Spec Ed Allowable Cost Pymt to Districts	598,225.96	594,007.27
3116	Data For Achievement	60,652.44	0.00
3118	Natural Resource Development	165,471.47	0.00
3120	State Guaranteed Tax Base Aid	3,687,052.59	4,362,522.88
3444	State School Block Grant	1,141,850.19	0.00
9710	Residual Equity Transfers In	0.00	42.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>22,564,776.75</b>	<b>22,618,607.97</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	10,187,232.14	10,441,256.86
			2XX Personal Services - Employee Benefits	43,212.06	44,836.99
			3XX Purchased Professional and Technical Services	5,788.59	57,933.46
			4XX Purchased Property Services	5,401.45	5,563.13
			5XX Other Purchased Services	131,070.84	140,595.63
			6XX Supplies and Materials	298,400.90	604,190.63
			7XX Property and Equipment Acquisition	101,646.91	6,118.30
			810 Dues and Fees	2,839.75	2,740.00
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	748,853.72	823,297.60





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

PRC	Program	Function	Object	2017 Value	2018 Value
			2XX Personal Services - Employee Benefits	3,114.06	3,423.56
			3XX Purchased Professional and Technical Services	655.00	701.00
			4XX Purchased Property Services	318.00	73.50
			5XX Other Purchased Services	13,638.16	13,523.87
			6XX Supplies and Materials	9,352.71	22,492.14
			810 Dues and Fees	90.00	0.00
			<b>221X Improvement of Instruction Services</b>		
			1XX Personal Services - Salaries	81,931.47	67,904.78
			2XX Personal Services - Employee Benefits	343.01	287.25
			5XX Other Purchased Services	1,012.00	788.93
			6XX Supplies and Materials	386.45	1,615.84
			7XX Property and Equipment Acquisition	303.20	0.00
			810 Dues and Fees	101.00	102.50
			<b>222X Educational Media Services</b>		
			1XX Personal Services - Salaries	361,896.00	367,066.48
			2XX Personal Services - Employee Benefits	1,515.69	1,538.38
			3XX Purchased Professional and Technical Services	50.00	39.83
			4XX Purchased Property Services	0.00	15.00
			5XX Other Purchased Services	3,066.06	16.50
			6XX Supplies and Materials	31,158.00	34,586.74
			7XX Property and Equipment Acquisition	312.98	0.00
			<b>23XX Support Services - General Administration</b>		
			1XX Personal Services - Salaries	112,755.89	170,634.23
			2XX Personal Services - Employee Benefits	509.84	765.48
			3XX Purchased Professional and Technical Services	59,197.10	99,024.73
			4XX Purchased Property Services	0.00	34.72
			5XX Other Purchased Services	22,494.92	24,486.76
			6XX Supplies and Materials	5,747.24	14,007.19
			7XX Property and Equipment Acquisition	357.58	0.00
			810 Dues and Fees	9,504.60	9,160.91
			<b>24XX Support Services - School Administration</b>		
			1XX Personal Services - Salaries	1,387,908.33	1,370,152.00
			2XX Personal Services - Employee Benefits	5,804.67	5,681.49
			3XX Purchased Professional and Technical Services	3,741.04	3,245.50
			4XX Purchased Property Services	6,749.35	8,877.78
			5XX Other Purchased Services	31,343.12	33,288.28
			6XX Supplies and Materials	24,605.61	33,948.02
			7XX Property and Equipment Acquisition	14,948.78	0.00
			810 Dues and Fees	6,363.06	7,234.00
			<b>25XX Support Services - Business</b>		
			1XX Personal Services - Salaries	282,567.02	157,116.78
			2XX Personal Services - Employee Benefits	1,203.45	674.64



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2017 Value	2018 Value	
			3XX Purchased Professional and Technical Services	4,526.00	15,608.88	
			4XX Purchased Property Services	126.00	484.24	
			5XX Other Purchased Services	188,407.91	194,836.94	
			6XX Supplies and Materials	10,071.63	8,685.10	
			7XX Property and Equipment Acquisition	316.99	0.00	
			810 Dues and Fees	856.20	194.00	
			<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	1,511,532.89	1,208,578.62	
			2XX Personal Services - Employee Benefits	35,141.25	52,707.53	
			3XX Purchased Professional and Technical Services	31,720.54	48,307.59	
			4XX Purchased Property Services	628,361.07	675,605.91	
			5XX Other Purchased Services	12,442.03	10,585.12	
			6XX Supplies and Materials	195,006.26	224,165.83	
			7XX Property and Equipment Acquisition	1,476.50	0.00	
			810 Dues and Fees	2,613.33	2,394.92	
			<b>210 Non-Federal Alternative Education</b>			
			<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	901,531.02	943,508.81	
			2XX Personal Services - Employee Benefits	4,681.62	6,135.57	
			3XX Purchased Professional and Technical Services	212.50	408.75	
			4XX Purchased Property Services	14,208.26	18,239.43	
			5XX Other Purchased Services	6,386.70	5,858.84	
			6XX Supplies and Materials	7,442.34	16,623.84	
			7XX Property and Equipment Acquisition	134.99	0.00	
			<b>280 Special Education - Local and State</b>			
			<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	1,090,233.78	1,056,571.38	
			2XX Personal Services - Employee Benefits	4,209.64	4,412.34	
			3XX Purchased Professional and Technical Services	99.75	256.75	
			4XX Purchased Property Services	198.26	0.00	
			5XX Other Purchased Services	2,714.07	3,457.53	
			6XX Supplies and Materials	11,086.84	9,053.70	
			810 Dues and Fees	299.00	0.00	
			<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	378,949.08	224,648.07	
			2XX Personal Services - Employee Benefits	1,573.95	919.68	
			3XX Purchased Professional and Technical Services	12.50	40,696.47	
			5XX Other Purchased Services	5,100.31	6,224.55	
			6XX Supplies and Materials	5,027.25	2,828.33	
			810 Dues and Fees	0.00	127.00	
			<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services	6,251.50	1,406.25	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2017 Value	2018 Value	
		<b>24XX Support Services - School Administration</b>				
		1XX	Personal Services - Salaries	126,813.15	118,099.89	
		2XX	Personal Services - Employee Benefits	542.95	502.01	
		3XX	Purchased Professional and Technical Services	88.75	0.00	
		4XX	Purchased Property Services	0.00	97.20	
		5XX	Other Purchased Services	4,383.89	6,088.04	
		6XX	Supplies and Materials	857.99	4,409.63	
		7XX	Property and Equipment Acquisition	1,104.99	0.00	
		810	Dues and Fees	36.00	0.00	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		5XX	Other Purchased Services	1,021.24	467.93	
<b>360</b>	<b>State Gifted &amp; Talented Reimbursement</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	19,842.94	17,792.79	
		2XX	Personal Services - Employee Benefits	78.89	71.76	
<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	39,513.99	44,647.35	
		2XX	Personal Services - Employee Benefits	139.08	163.32	
		3XX	Purchased Professional and Technical Services	575.00	1,377.00	
		5XX	Other Purchased Services	310.24	1,003.67	
		6XX	Supplies and Materials	440.02	667.80	
<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	1,497,353.13	1,526,457.59	
		2XX	Personal Services - Employee Benefits	6,314.61	6,440.04	
		3XX	Purchased Professional and Technical Services	266.00	230.00	
		4XX	Purchased Property Services	1,629.43	4,865.95	
		5XX	Other Purchased Services	3,921.32	3,995.62	
		6XX	Supplies and Materials	64,155.66	75,311.16	
		7XX	Property and Equipment Acquisition	4,499.58	0.00	
		810	Dues and Fees	200.00	1,356.90	
		<b>34XX Extracurricular - Activities</b>				
		1XX	Personal Services - Salaries	23,319.02	18,496.14	
		2XX	Personal Services - Employee Benefits	112.61	89.40	
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
		1XX	Personal Services - Salaries	92,887.22	123,660.56	
		2XX	Personal Services - Employee Benefits	448.07	596.17	
		3XX	Purchased Professional and Technical Services	4,286.72	2,722.06	
		4XX	Purchased Property Services	7,682.48	3,916.58	
		5XX	Other Purchased Services	64,069.66	67,538.49	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2017 Value	2018 Value	
			6XX Supplies and Materials	25,077.65	34,145.04	
			7XX Property and Equipment Acquisition	1,424.98	0.00	
			810 Dues and Fees	1,786.00	950.47	
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	660,551.48	727,824.92	
			2XX Personal Services - Employee Benefits	3,230.62	3,591.30	
			3XX Purchased Professional and Technical Services	58,183.45	42,239.14	
			4XX Purchased Property Services	1,800.00	0.00	
			5XX Other Purchased Services	173,170.94	195,392.26	
			6XX Supplies and Materials	825.00	10.02	
			810 Dues and Fees	35.00	0.00	
	<b>890</b>	<b>Other Community Services</b>				
		<b>33XX</b>	<b>Community Services</b>			
			1XX Personal Services - Salaries	5,540.21	5,398.26	
			2XX Personal Services - Employee Benefits	23.64	22.92	
			3XX Purchased Professional and Technical Services	750.00	0.00	
			5XX Other Purchased Services	1.38	246.32	
			6XX Supplies and Materials	0.00	100.00	
	<b>910</b>	<b>Food Services</b>				
		<b>31XX</b>	<b>Food Services</b>			
			4XX Purchased Property Services	835.00	0.00	
			5XX Other Purchased Services	40,400.00	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>22,012,973.69</u>	<u>22,403,559.08</u>	

## Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					1,179,440.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,618,607.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					22,403,559.08	(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	434,526.75	Less Last Year	94,164.06	(4b)	340,362.69	
					340,362.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,734,851.62	(5)



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

### 10 - Transportation Fund

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

PRC	Revenue	2017 Value	2018 Value
1111	District Levy - Real Property	800,450.49	1,079,264.90
1112	District Levy - Personal Property	17,560.99	38,415.26
1113	District Levy - Heavy Motor Vehicles	0.00	1,348.24
1114	District Levy - Pers Prop/Mobile Homes	4,450.23	6,906.22
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,610.01	0.00
1130	Tax Title and Property Sales	27.38	0.00
1190	Penalties and Interest on Taxes	1,427.10	1,507.63
1510	Interest Earnings	4,470.28	6,442.44
1900	Other Revenue from Local Sources	2,025.00	36,513.50
2220	County On-Schedule Trans Reimb	135,856.02	153,560.99
3210	State On-Schedule Trans Reimb	135,856.03	130,761.57
3444	State School Block Grant	44,161.25	44,161.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,147,894.78</b>	<b>1,498,882.00</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services	195.00	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	5,277.56	5,325.86
			2XX Personal Services - Employee Benefits	23.43	24.54
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	5,071.07	0.00
			2XX Personal Services - Employee Benefits	117.74	0.00
			5XX Other Purchased Services	19,343.78	17,062.47
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	159,402.46	144,610.58
			2XX Personal Services - Employee Benefits	715.02	804.00
			3XX Purchased Professional and Technical Services	10,894.88	9,580.37
			4XX Purchased Property Services	121.97	43.39
			5XX Other Purchased Services	569,619.49	592,083.19
			6XX Supplies and Materials	51,084.85	60,652.14
			7XX Property and Equipment Acquisition	24,505.86	28,942.70
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	21,193.50	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2017 Value	2018 Value
	<b>280 Special Education - Local and State</b>					
	<b>27XX Student Transportation Services</b>					
			5XX Other Purchased Services		198,371.32	212,045.63
			6XX Supplies and Materials		3,262.59	11,409.73
	<b>999 Undistributed</b>					
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Cooperatives		350,000.00	406,900.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>1,419,200.52</u>	<u>1,489,484.60</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					337,659.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,498,882.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,489,484.60	(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	10.85	Less Last Year	36,513.50	(4b)	-36,502.65
					-36,502.65	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					310,554.17	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2017 Value	2018 Value
	1111 District Levy - Real Property		87,389.16	243,678.16
	1112 District Levy - Personal Property		2,371.45	6,734.67
	1113 District Levy - Heavy Motor Vehicles		0.00	306.07
	1114 District Levy - Pers Prop/Mobile Homes		478.63	1,134.86
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes		185.98	0.00
	1130 Tax Title and Property Sales		4.01	0.00
	1190 Penalties and Interest on Taxes		157.38	250.20
	1510 Interest Earnings		1.13	395.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>90,587.74</u>	<u>252,499.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2017 Value	2018 Value
	280		Special Education - Local and State		
		1XXX	Instruction		
			1XX Personal Services - Salaries	116,510.63	202,777.62
			2XX Personal Services - Employee Benefits	488.70	496.08
			5XX Other Purchased Services	12,220.00	9,600.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>129,219.33</u>	<u>212,873.73</u>

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						-41,293.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						252,499.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						212,873.73	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-1,667.69	(5)



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

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2017 Value	2018 Value
	1510 Interest Earnings		5,228.72	12,696.25
	1900 Other Revenue from Local Sources		26,849.79	24,342.70
	2240 County Retirement Distribution		3,299,839.58	3,088,561.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>3,331,918.09</b>	<b>3,125,600.65</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2017 Value	2018 Value
	<b>180 Summer School</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	3,417.62
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	1,521,931.86	1,707,630.11
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	105,898.84	117,576.59
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	11,384.14	9,561.18
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	50,848.20	52,123.27
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	16,415.11	24,598.65
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	192,839.38	190,711.74
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	61,651.83	57,980.40
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	201,632.77	159,808.59
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	23,242.32	20,659.95
	<b>210 Non-Federal Alternative Education</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	135,276.18	142,181.03
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	159,377.33	167,911.68
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	53,243.62	34,011.75





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2017 Value	2018 Value
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	17,781.11	16,844.57
<b>324</b>	<b>Graduation Matters Montana</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	86.25	0.00
<b>325</b>	<b>Montana Digital Academy</b>				
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	19,030.21	17,005.86
<b>329</b>	<b>State Miscellaneous Grants</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	1,112.06	1,177.74
<b>360</b>	<b>State Gifted &amp; Talented Reimbursement</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	2,636.57	2,413.56
<b>362</b>	<b>State Adult Basic &amp; Literacy Education</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	0.00	4,254.84
<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	4,668.63	5,658.87
<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	216,249.93	220,952.27
<b>610</b>	<b>Adult Continuing Education Programs</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	2,769.36	2,473.44
<b>650</b>	<b>Adult Basic Education/GED Programs</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	21,265.13	18,690.53
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX	Personal Services - Employee Benefits	1,050.72	0.00
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
		2XX	Personal Services - Employee Benefits	12,904.39	22,223.87
<b>720</b>	<b>School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
		2XX	Personal Services - Employee Benefits	106,357.89	217,182.08
<b>890</b>	<b>Other Community Services</b>				
	<b>33XX Community Services</b>				
		2XX	Personal Services - Employee Benefits	4,986.36	5,088.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,944,640.19</u>	<u>3,222,138.80</u>



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance						1,261,438.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,125,600.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,222,138.80 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,164,900.17 (5)



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

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2018 Value
<b>003</b>	<b>Jobs for Montana Graduates</b>	
	3290 State - Other State Grants	13,787.29
<b>019</b>	<b>NCTM SEITZ</b>	
	1510 Interest Earnings	9.71
<b>036</b>	<b>HHS Cafeteria</b>	
	1510 Interest Earnings	26.38
<b>053</b>	<b>Helena High School Accounts</b>	
	1510 Interest Earnings	732.42
	1700 Student Extracurricular Activity Receipts	43,548.18
	1920 Contributions/Donations from Private Sources	6,100.00
<b>054</b>	<b>Capital High School Accounts</b>	
	1510 Interest Earnings	434.81
	1700 Student Extracurricular Activity Receipts	8,429.69
	1900 Other Revenue from Local Sources	82.42
	1920 Contributions/Donations from Private Sources	7,730.00
<b>068</b>	<b>Honor Wall (Baucus)</b>	
	1510 Interest Earnings	10.25
<b>082</b>	<b>Car Seat Project</b>	
	1510 Interest Earnings	12.56
<b>093</b>	<b>2017 BUMT Tri-County</b>	
	4700 Federal Miscellaneous Grants from other State Agencies	10,895.64
<b>094</b>	<b>17/18 Buckle up MT</b>	
	4700 Federal Miscellaneous Grants from other State Agencies	28,973.22
<b>100</b>	<b>Field Trips</b>	
	1510 Interest Earnings	2,944.33
<b>118</b>	<b>Make Up School</b>	
	1510 Interest Earnings	32.85
	1981 Summer School Fees	16,650.00
	5700 Resources Transferred from Other School Districts or Cooperatives	17,336.29
<b>214</b>	<b>ACT Plus Writing</b>	
	4710 GEAR UP	6,088.00
<b>226</b>	<b>Aggregate Reim/Indirects</b>	
	1510 Interest Earnings	563.57
	1900 Other Revenue from Local Sources	46.97
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	36,616.54
<b>268</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	645.00
<b>278</b>	<b>MT Comprehensive Literacy Project</b>	
	4230 Title I, Part E, Striving Readers	440.00



# Trustees' Financial Summary

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**0488 Helena H S**

<b>317 Title I - Schoolwide</b>		
4940 Schoolwide Program		28,991.00
<b>318 Title I - Schoolwide</b>		
4940 Schoolwide Program		298,516.00
<b>328 Title I, Part A, School Support</b>		
4940 Schoolwide Program		75,487.00
<b>456 Vo Ed All Career &amp; Tech Ed Programs</b>		
3900 State Career & Technical Ed Entitlement		52,214.32
<b>461 Pre-Employment Trans Svs(Voc. Rehab)</b>		
4740 Pre-Employment Transition Services (DPHHS)		103,213.81
<b>478 Title I, Part D, Neglected, Delinquent &amp; At-Risk Youth</b>		
4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth		4,831.00
<b>497 Access to success Donations</b>		
1920 Contributions/Donations from Private Sources		1,250.00
<b>500 Miscellaneous Leadership Funds</b>		
1510 Interest Earnings		8.35
<b>537 Lowe's Toolbox</b>		
1510 Interest Earnings		12.08
<b>540 CHS Frosh Experience</b>		
1510 Interest Earnings		8.93
<b>541 DPHHS Promote School Health-CHS FY18</b>		
4700 Federal Miscellaneous Grants from other State Agencies		500.00
<b>543 Unified PE-CHS FY18</b>		
1920 Contributions/Donations from Private Sources		1,000.00
<b>547 SME STEM at CHS Prime</b>		
1510 Interest Earnings		38.05
1920 Contributions/Donations from Private Sources		8,000.00
<b>548 License Plates and Booster</b>		
1510 Interest Earnings		29.13
1920 Contributions/Donations from Private Sources		1,375.00
<b>549 Asthma Mini Grant-CHS FY18</b>		
4700 Federal Miscellaneous Grants from other State Agencies		500.00
<b>562 Adult Basic Ed - State</b>		
3620 State Adult Basic & Literacy Education		32,638.00
<b>563 Adult Basic Ed - Federal</b>		
4540 Adult Basic & Literacy Education (ABLE)		57,209.00
<b>653 HHS Library</b>		
1510 Interest Earnings		19.94
1900 Other Revenue from Local Sources		738.55
<b>654 CHS Library</b>		
1510 Interest Earnings		4.95
1900 Other Revenue from Local Sources		456.15
<b>770 HHS Gym Floor Structure Restoration</b>		
1900 Other Revenue from Local Sources		621.20



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<b>772 HHS Fire Restoration FY17</b>		
5200 Sale or Compensation for Loss of Assets		408,246.93
6100 Material Prior Period Revenue Adjustments		-460,077.67
<b>777 Maintenance Sale Proceeds</b>		
1510 Interest Earnings		10.31
1900 Other Revenue from Local Sources		3,958.92
<b>823 Vo Ed Carl Perkins Basic Grant</b>		
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant		135,839.00
<b>832 CHS Trolley</b>		
1510 Interest Earnings		36.10
<b>835 HHS Target</b>		
1920 Contributions/Donations from Private Sources		250.00
<b>840 Dual Credit</b>		
1320 Tuition from Schl Dists Within State		1,820.00
1510 Interest Earnings		12.50
1900 Other Revenue from Local Sources		168.92
<b>850 Work Comp MSGIA Closeout FY16</b>		
1510 Interest Earnings		275.56
<b>860 HEF Great Idea Grants</b>		
1920 Contributions/Donations from Private Sources		17,886.14
<b>861 Helena Education Foundation</b>		
1900 Other Revenue from Local Sources		30,720.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u><u>1,008,945.76</u></u>

<b>Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>Fund Code 15</b>
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PRC Program Function Object	2017 Value	2018 Value
<b>003 Jobs for Montana Graduates</b>		
<b>329 State Miscellaneous Grants</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries		8,262.47
2XX Personal Services - Employee Benefits		35.12
5XX Other Purchased Services		2,880.70
6XX Supplies and Materials		2,609.00
<b>003 Subtotal</b>		<u>13,787.29</u>
<b>019 NCTM SEITZ</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services		954.33
<b>019 Subtotal</b>		<u>954.33</u>
<b>053 Helena High School Accounts</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries		470.00



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

PRC	Program	Function	Object	2017 Value	2018 Value
			2XX Personal Services - Employee Benefits		2.26
			4XX Purchased Property Services		1,825.00
			5XX Other Purchased Services		323.07
			6XX Supplies and Materials		42,836.89
			7XX Property and Equipment Acquisition		9,846.28
			810 Dues and Fees		357.25
			<b>053 Subtotal</b>		<u>55,660.75</u>
<b>054</b>	<b>Capital High School Accounts</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		250.00
			2XX Personal Services - Employee Benefits		1.22
			3XX Purchased Professional and Technical Services		798.35
			4XX Purchased Property Services		230.00
			5XX Other Purchased Services		592.35
			6XX Supplies and Materials		5,425.70
			810 Dues and Fees		990.00
			<b>054 Subtotal</b>		<u>8,287.62</u>
<b>082</b>	<b>Car Seat Project</b>				
	<b>890 Other Community Services</b>				
	<b>33XX Community Services</b>				
			5XX Other Purchased Services		484.58
			6XX Supplies and Materials		126.65
			<b>082 Subtotal</b>		<u>611.23</u>
<b>093</b>	<b>2017 BUMT Tri-County</b>				
	<b>470 Federal Miscellaneous Grants from other State Agencies</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		7,696.51
			2XX Personal Services - Employee Benefits		1,271.67
			5XX Other Purchased Services		365.65
			6XX Supplies and Materials		1,035.01
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			940 Indirect Costs		526.80
			<b>093 Subtotal</b>		<u>10,895.64</u>
<b>094</b>	<b>17/18 Buckle up MT</b>				
	<b>470 Federal Miscellaneous Grants from other State Agencies</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		23,540.56
			2XX Personal Services - Employee Benefits		3,889.22
			5XX Other Purchased Services		287.83



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2017 Value	2018 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,255.61
			<b>094 Subtotal</b>		<b>28,973.22</b>
100	Field Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		33,592.55
	210 Non-Federal Alternative Education				
	1XXX Instruction				
			5XX Other Purchased Services		275.77
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			5XX Other Purchased Services		2,602.36
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			5XX Other Purchased Services		15,744.90
			<b>100 Subtotal</b>		<b>52,215.58</b>
118	Make Up School				
	180 Summer School				
	1XXX Instruction				
			1XX Personal Services - Salaries		20,520.00
			2XX Personal Services - Employee Benefits		99.07
			6XX Supplies and Materials		1,596.71
			8XX Other Expenditures		276.81
			<b>118 Subtotal</b>		<b>22,492.59</b>
214	ACT Plus Writing				
	471 GEAR UP				
	21XX Support Services - Students				
			1XX Personal Services - Salaries		830.00
			2XX Personal Services - Employee Benefits		145.14
			4XX Purchased Property Services		1,593.74
			6XX Supplies and Materials		3,519.12
			<b>214 Subtotal</b>		<b>6,088.00</b>
226	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			1XX Personal Services - Salaries		18,370.98
			2XX Personal Services - Employee Benefits		71.71
			5XX Other Purchased Services		40.00
			6XX Supplies and Materials		5,479.38
			<b>226 Subtotal</b>		<b>23,962.07</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2017 Value	2018 Value
268	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	21XX Support Services - Students				
			5XX Other Purchased Services		616.95
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		28.05
			<b>268 Subtotal</b>		<b>645.00</b>
278	MT Comprehensive Literacy Project				
	423 Montana Striving Readers Grant				
	1XXX Instruction				
			6XX Supplies and Materials		200.00
	21XX Support Services - Students				
			6XX Supplies and Materials		221.21
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		18.79
			<b>278 Subtotal</b>		<b>440.00</b>
317	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
			6XX Supplies and Materials		18,965.11
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		6,262.32
			5XX Other Purchased Services		417.47
			6XX Supplies and Materials		1,999.70
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		1,346.40
			<b>317 Subtotal</b>		<b>28,991.00</b>
318	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		177,953.78
			2XX Personal Services - Employee Benefits		25,806.03
			3XX Purchased Professional and Technical Services		2,693.73
			5XX Other Purchased Services		648.64
	21XX Support Services - Students				
			1XX Personal Services - Salaries		47,658.62
			2XX Personal Services - Employee Benefits		7,708.77
			3XX Purchased Professional and Technical Services		10,826.91
			4XX Purchased Property Services		500.00
			5XX Other Purchased Services		2,530.95
			6XX Supplies and Materials		6,951.88





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2017 Value	2018 Value
			810 Dues and Fees		2,299.00
	<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			940 Indirect Costs		12,937.69
			<b>318 Subtotal</b>		<u>298,516.00</u>
<b>328</b>	<b>Title I, Part A, School Support</b>				
	<b>494</b>	<b>Schoolwide Program</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services		2,501.04
			6XX Supplies and Materials		3,842.77
		<b>21XX</b>	<b>Support Services - Students</b>		
			1XX Personal Services - Salaries		3,852.50
			2XX Personal Services - Employee Benefits		690.10
			3XX Purchased Professional and Technical Services		52,500.00
			5XX Other Purchased Services		6,245.65
			6XX Supplies and Materials		2,582.56
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			940 Indirect Costs		3,272.38
			<b>328 Subtotal</b>		<u>75,487.00</u>
<b>456</b>	<b>Vo Ed All Career &amp; Tech Ed Programs</b>				
	<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		1,815.00
			2XX Personal Services - Employee Benefits		8.76
			4XX Purchased Property Services		312.75
			5XX Other Purchased Services		8,130.51
			6XX Supplies and Materials		41,331.30
			810 Dues and Fees		536.00
			8XX Other Expenditures		80.00
			<b>456 Subtotal</b>		<u>52,214.32</u>
<b>461</b>	<b>Pre-Employment Trans Svs(Voc. Rehab)</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			810 Dues and Fees		224.00
	<b>474</b>	<b>Pre-Employment Transition Services (DPHHS)</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		17,403.24
			2XX Personal Services - Employee Benefits		2,446.83
			3XX Purchased Professional and Technical Services		5,456.36
			5XX Other Purchased Services		12,919.68
			6XX Supplies and Materials		47,625.76



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2017 Value	2018 Value
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition		13,238.70
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			940 Indirect Costs		3,899.24
			<b>461 Subtotal</b>		<u>103,213.81</u>
<b>478</b>	<b>Title I, Part D, Neglected, Delinquent &amp; At-Risk Youth</b>				
	<b>427 Title I, Part D, Neglected, Delinquent &amp; At-Risk Youth</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			3XX Purchased Professional and Technical Services		4,622.00
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			940 Indirect Costs		209.00
			<b>478 Subtotal</b>		<u>4,831.00</u>
<b>497</b>	<b>Access to success Donations</b>				
	<b>210 Non-Federal Alternative Education</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		1,247.07
			<b>497 Subtotal</b>		<u>1,247.07</u>
<b>535</b>	<b>Verizon Innovation</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services		1,348.78
			<b>535 Subtotal</b>		<u>1,348.78</u>
<b>537</b>	<b>Lowe's Toolbox</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		91.77
			<b>537 Subtotal</b>		<u>91.77</u>
<b>541</b>	<b>DPHHS Promote School Health-CHS FY18</b>				
	<b>470 Federal Miscellaneous Grants from other State Agencies</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		500.00
			<b>541 Subtotal</b>		<u>500.00</u>
<b>547</b>	<b>SME STEM at CHS Prime</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		1,050.00
			2XX Personal Services - Employee Benefits		5.07
			3XX Purchased Professional and Technical Services		999.00
			6XX Supplies and Materials		543.80
			<b>547 Subtotal</b>		<u>2,597.87</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2017 Value	2018 Value
548	License Plates and Booster				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		4XX	Purchased Property Services		87.00
		6XX	Supplies and Materials		628.75
		810	Dues and Fees		340.00
			<b>548 Subtotal</b>		<u>1,055.75</u>
549	Asthma Mini Grant-CHS FY18				
	470	Federal Miscellaneous Grants from other State Agencies			
	21XX	Support Services - Students			
		6XX	Supplies and Materials		150.00
		810	Dues and Fees		350.00
			<b>549 Subtotal</b>		<u>500.00</u>
562	Adult Basic Ed - State				
	362	State Adult Basic & Literacy Education			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		31,095.45
		2XX	Personal Services - Employee Benefits		128.55
	62XX	Resources Transferred to Other School Districts or Cooperatives			
		940	Indirect Costs		1,414.00
			<b>562 Subtotal</b>		<u>32,638.00</u>
563	Adult Basic Ed - Federal				
	454	Adult Basic & Literacy Education (ABLE)			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		47,313.82
		2XX	Personal Services - Employee Benefits		7,416.18
	62XX	Resources Transferred to Other School Districts or Cooperatives			
		940	Indirect Costs		2,479.00
			<b>563 Subtotal</b>		<u>57,209.00</u>
653	HHS Library				
	1XX	Regular Education Programs - Elementary/Secondary			
	222X	Educational Media Services			
		6XX	Supplies and Materials		2,077.68
			<b>653 Subtotal</b>		<u>2,077.68</u>
654	CHS Library				
	1XX	Regular Education Programs - Elementary/Secondary			
	222X	Educational Media Services			
		6XX	Supplies and Materials		1,023.35
			<b>654 Subtotal</b>		<u>1,023.35</u>



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

PRC	Program	Function	Object	2017 Value	2018 Value
772	HHS Fire Restoration FY17				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries		1,791.53
		2XX	Personal Services - Employee Benefits		70.05
		3XX	Purchased Professional and Technical Services		21,153.41
		5XX	Other Purchased Services		47.70
		6XX	Supplies and Materials		11,201.34
			<b>772 Subtotal</b>		<b>34,264.03</b>
777	Maintenance Sale Proceeds				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX	Supplies and Materials		3,144.56
			<b>777 Subtotal</b>		<b>3,144.56</b>
823	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
		1XX	Personal Services - Salaries		15,685.00
		2XX	Personal Services - Employee Benefits		2,716.01
		3XX	Purchased Professional and Technical Services		12,075.00
		5XX	Other Purchased Services		6,039.39
		6XX	Supplies and Materials		70,815.30
		7XX	Property and Equipment Acquisition		17,595.09
		810	Dues and Fees		5,790.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		5,123.21
			<b>823 Subtotal</b>		<b>135,839.00</b>
835	HHS Target				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		139.50
			<b>835 Subtotal</b>		<b>139.50</b>
840	Dual Credit				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		1,029.90
			<b>840 Subtotal</b>		<b>1,029.90</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2017 Value	2018 Value
860	HEF Great Idea Grants					
	890 Other Community Services					
		33XX Community Services				
			3XX Purchased Professional and Technical Services			2,500.00
			5XX Other Purchased Services			2,135.36
			6XX Supplies and Materials			13,250.78
			<b>860 Subtotal</b>			<u>17,886.14</u>
861	Helena Education Foundation					
	890 Other Community Services					
		33XX Community Services				
			1XX Personal Services - Salaries			30,590.87
			2XX Personal Services - Employee Benefits			129.60
			<b>861 Subtotal</b>			<u>30,720.47</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>						<u>1,111,579.32</u>

Schedule Of Changes Worksheet					Fund Code 15	
Beginning Fund Balance						429,528.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,008,945.76 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,111,579.32 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	5,577.00	Less Last Year	22,162.81 (4b)		-16,585.81
						-16,585.81 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						310,309.03 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
003 Jobs for Montana Graduates	13,787.29	13,787.29	0.00
019 NCTM SEITZ	9.71	954.33	-944.62
036 HHS Cafeteria	26.38	0.00	26.38
053 Helena High School Accounts	50,380.60	55,660.75	-5,280.15
054 Capital High School Accounts	16,676.92	8,287.62	8,389.30
068 Honor Wall (Baucus)	10.25	0.00	10.25
082 Car Seat Project	12.56	611.23	-598.67
093 2017 BUMT Tri-County	10,895.64	10,895.64	0.00
094 17/18 Buckle up MT	28,973.22	28,973.22	0.00
100 Field Trips	2,944.33	52,215.58	-49,271.25
118 Make Up School	34,019.14	22,492.59	11,526.55



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
214 ACT Plus Writing	6,088.00	6,088.00	0.00
226 Aggregate Reim/Indirects	37,227.08	23,962.07	13,265.01
268 Title II, Part A, Teacher/Principal Train/Recruit	645.00	645.00	0.00
278 MT Comprehensive Literacy Project	440.00	440.00	0.00
317 Title I - Schoolwide	28,991.00	28,991.00	0.00
318 Title I - Schoolwide	298,516.00	298,516.00	0.00
328 Title I, Part A, School Support	75,487.00	75,487.00	0.00
456 Vo Ed All Career & Tech Ed Programs	52,214.32	52,214.32	0.00
461 Pre-Employment Trans Svs(Voc. Rehab)	103,213.81	103,213.81	0.00
478 Title I, Part D, Neglected, Delinquent & At-Risk Youth	4,831.00	4,831.00	0.00
497 Access to success Donations	1,250.00	1,247.07	2.93
500 Miscellaneous Leadership Funds	8.35	0.00	8.35
535 Verizon Innovation	0.00	1,348.78	-1,348.78
537 Lowe's Toolbox	12.08	91.77	-79.69
540 CHS Frosh Experience	8.93	0.00	8.93
541 DPHHS Promote School Health-CHS FY18	500.00	500.00	0.00
543 Unified PE-CHS FY18	1,000.00	0.00	1,000.00
547 SME STEM at CHS Prime	8,038.05	2,597.87	5,440.18
548 License Plates and Booster	1,404.13	1,055.75	348.38
549 Asthma Mini Grant-CHS FY18	500.00	500.00	0.00
562 Adult Basic Ed - State	32,638.00	32,638.00	0.00
563 Adult Basic Ed - Federal	57,209.00	57,209.00	0.00
653 HHS Library	758.49	2,077.68	-1,319.19
654 CHS Library	461.10	1,023.35	-562.25
770 HHS Gym Floor Structure Restoration	621.20	0.00	621.20
772 HHS Fire Restoration FY17	-51,830.74	34,264.03	-86,094.77
777 Maintenance Sale Proceeds	3,969.23	3,144.56	824.67
823 Vo Ed Carl Perkins Basic Grant	135,839.00	135,839.00	0.00
832 CHS Trolley	36.10	0.00	36.10
835 HHS Target	250.00	139.50	110.50
840 Dual Credit	2,001.42	1,029.90	971.52
850 Work Comp MSGIA Closeout FY16	275.56	0.00	275.56
860 HEF Great Idea Grants	17,886.14	17,886.14	0.00
861 Helena Education Foundation	30,720.47	30,720.47	0.00
<b>Total</b>	<b>1,008,945.76</b>	<b>1,111,579.32</b>	<b>-102,633.56</b>



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

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17	
PRC	Revenue		2017 Value	2018 Value
	1111 District Levy - Real Property		80,588.92	306,625.76
	1112 District Levy - Personal Property		4,053.57	7,670.12
	1113 District Levy - Heavy Motor Vehicles		0.00	385.64
	1114 District Levy - Pers Prop/Mobile Homes		856.03	1,337.81
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes		214.48	0.00
	1130 Tax Title and Property Sales		21.22	0.00
	1190 Penalties and Interest on Taxes		276.37	316.63
	1510 Interest Earnings		849.77	721.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>86,860.36</b>	<b>317,057.52</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object		2017 Value	2018 Value
	<b>610 Adult Continuing Education Programs</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		24,103.12	20,573.00
			2XX Personal Services - Employee Benefits		95.34	78.06
			3XX Purchased Professional and Technical Services		6,257.12	0.00
		<b>21XX Support Services - Students</b>				
			3XX Purchased Professional and Technical Services		1,000.00	1,000.00
		<b>26XX Operation and Maintenance of Plant Services</b>				
			4XX Purchased Property Services		1,770.86	2,405.06
	<b>650 Adult Basic Education/GED Programs</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		206,557.09	215,119.37
			2XX Personal Services - Employee Benefits		883.53	916.23
			3XX Purchased Professional and Technical Services		0.00	261.50
			4XX Purchased Property Services		12.20	0.00
			5XX Other Purchased Services		9,971.61	12,600.68
			6XX Supplies and Materials		7,013.65	2,133.36
			810 Dues and Fees		170.44	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries		8,451.77	0.00
			2XX Personal Services - Employee Benefits		196.27	0.00
			4XX Purchased Property Services		176.19	175.80
			5XX Other Purchased Services		561.05	249.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>267,220.24</b>	<b>255,512.43</b>



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## Schedule Of Changes Worksheet

**Fund Code 17**

Beginning Fund Balance						54,237.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						317,057.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						255,512.43 (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	190.85	Less Last Year	6,260.97	(4b)		-6,070.12
						-6,070.12 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						109,712.72 (5)





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

### 18 - Traffic Education Fund

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

PRC	Revenue	2017 Value	2018 Value
1311	Driver's Education Fees	251,493.25	181,530.00
1510	Interest Earnings	179.08	337.93
3260	State Driver's Education Reimbursement	74,830.68	57,600.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>326,503.01</b>	<b>239,467.93</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
	1XX		Personal Services - Salaries	217,671.32	168,958.21
	2XX		Personal Services - Employee Benefits	1,015.51	813.53
	3XX		Purchased Professional and Technical Services	1,074.45	0.00
	4XX		Purchased Property Services	37,182.11	42,661.72
	5XX		Other Purchased Services	33,053.40	15,394.34
	6XX		Supplies and Materials	10,709.89	8,923.72
	810		Dues and Fees	0.00	191.83
<b>26XX Operation and Maintenance of Plant Services</b>					
	1XX		Personal Services - Salaries	8,451.75	0.00
	2XX		Personal Services - Employee Benefits	196.27	0.00
	4XX		Purchased Property Services	1,947.04	2,580.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>311,301.74</b>	<b>239,524.23</b>

#### Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	60,153.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	239,467.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	239,524.23	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	190.85	
Less Last Year	1,056.00	(4b)
	-865.15	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	59,231.94	(5)



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

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	98.18	238.68
	1910 Rentals	20,782.79	17,066.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>20,880.97</u>	<u>17,305.43</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2017 Value	2018 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	1,000.00	0.00
			6XX Supplies and Materials	0.00	290.53
		<b>24XX Support Services - School Administration</b>			
			3XX Purchased Professional and Technical Services	180.00	180.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	0.00	7,698.41
			2XX Personal Services - Employee Benefits	0.00	36.42
			5XX Other Purchased Services	1,000.00	1,000.00
			6XX Supplies and Materials	3,199.00	1,200.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	5,400.11	7,757.01
			2XX Personal Services - Employee Benefits	130.76	148.88
			4XX Purchased Property Services	10,906.00	0.00
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			971 Residual Equity Transfers Out	0.00	42.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>21,815.87</u>	<u>18,353.57</u>



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## Schedule Of Changes Worksheet

**Fund Code 20**

Beginning Fund Balance						15,109.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,305.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,353.57 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,061.21 (5)



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

### 28 - Technology Fund

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

PRC	Revenue	2017 Value	2018 Value
1111	District Levy - Real Property	542,274.30	542,226.03
1112	District Levy - Personal Property	12,737.14	22,264.45
1113	District Levy - Heavy Motor Vehicles	0.00	674.89
1114	District Levy - Pers Prop/Mobile Homes	3,089.48	4,105.51
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,110.00	0.00
1130	Tax Title and Property Sales	23.48	0.00
1190	Penalties and Interest on Taxes	996.00	879.19
1510	Interest Earnings	6,859.89	13,114.91
1900	Other Revenue from Local Sources	37,271.16	186,763.80
3281	State Technology Aid	19,900.34	0.00
3445	State Combined Fund School Block Grant	93,959.06	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>718,220.85</b>	<b>770,028.78</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			3XX Purchased Professional and Technical Services	0.00	919.20
			5XX Other Purchased Services	0.00	52.80
			6XX Supplies and Materials	21,820.97	4,962.00
			7XX Property and Equipment Acquisition	1,589.04	0.00
			810 Dues and Fees	295.60	69.56
<b>24XX Support Services - School Administration</b>					
			6XX Supplies and Materials	299.98	0.00
<b>258X Admin. Tech. - Technology Coordinator</b>					
			1XX Personal Services - Salaries	152,029.60	226,137.93
			2XX Personal Services - Employee Benefits	644.69	977.40
			3XX Purchased Professional and Technical Services	404.00	2,159.99
			4XX Purchased Property Services	4,585.06	558.65
			5XX Other Purchased Services	41,381.45	12,819.46
			6XX Supplies and Materials	128,108.49	222,070.36
			7XX Property and Equipment Acquisition	33,214.32	298,965.01
<b>26XX Operation and Maintenance of Plant Services</b>					
			5XX Other Purchased Services	77,249.44	77,022.84
			6XX Supplies and Materials	80.00	0.00
			7XX Property and Equipment Acquisition	0.00	100,692.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>461,702.64</b>	<b>947,407.81</b>



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## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance					1,124,862.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					770,028.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					947,407.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	5,497.26	Less Last Year	35.52	(4b)	5,461.74	
					5,461.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					952,945.20	(5)



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

### 29 - Flexibility Fund

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

PRC	Revenue	2017 Value	2018 Value
	3445 State Combined Fund School Block Grant	0.00	49,162.47
	6100 Material Prior Period Revenue Adjustments	71.25	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>71.25</u>	<u>49,162.47</u>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					71.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					49,162.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					49,233.72	(5)



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

### 50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50	
PRC	Revenue		2017 Value	2018 Value
	1111 District Levy - Real Property		332,051.67	65,243.43
	1112 District Levy - Personal Property		15,056.44	8,113.06
	1113 District Levy - Heavy Motor Vehicles		0.00	76.52
	1114 District Levy - Pers Prop/Mobile Homes		2,825.29	1,778.05
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes		845.84	0.00
	1130 Tax Title and Property Sales		26.45	0.00
	1190 Penalties and Interest on Taxes		908.71	364.04
	1510 Interest Earnings		1,113.71	246.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>352,828.11</b>	<b>75,821.44</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			830 Special Assessments	78,234.16	88,993.16
			840 Principal On Debt	300,000.00	0.00
			850 Interest on Debt	9,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>387,234.16</b>	<b>88,993.16</b>

Schedule Of Changes Worksheet						Fund Code 50	
Beginning Fund Balance						15,990.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						75,821.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						88,993.16	(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	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,818.28	(5)



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

### 60 - Building Fund

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

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	371.20	668.05
	5200 Sale or Compensation for Loss of Assets	0.00	887.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>371.20</u>	<u>1,555.55</u>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet Fund Code 60**

Beginning Fund Balance					52,204.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,555.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					53,760.45 (5)





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

### 61 - Building Reserve Fund

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

PRC	Revenue	2017 Value	2018 Value
1111	District Levy - Real Property	726,924.26	726,659.54
1112	District Levy - Personal Property	17,070.39	29,912.04
1113	District Levy - Heavy Motor Vehicles	0.00	904.44
1114	District Levy - Pers Prop/Mobile Homes	4,086.35	5,496.14
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,487.65	0.00
1130	Tax Title and Property Sales	23.06	0.00
1190	Penalties and Interest on Taxes	1,318.80	1,173.46
1510	Interest Earnings	10,059.01	25,122.01
1900	Other Revenue from Local Sources	19,690.17	2,955.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>780,659.69</b>	<b>792,222.63</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value	
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			6XX Supplies and Materials	0.00	621.20	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services	79,820.74	103,806.24	
			4XX Purchased Property Services	6,491.46	57,830.18	
			5XX Other Purchased Services	0.00	68.80	
			6XX Supplies and Materials	5,970.08	18,068.48	
			7XX Property and Equipment Acquisition	73,923.62	12,555.00	
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	41,280.07	771,171.96	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>207,485.97</b>	<b>964,121.86</b>	



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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance						1,565,572.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						792,222.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						964,121.86 (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	686,815.47	Less Last Year	64,247.84	(4b)		622,567.63
						622,567.63 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,016,240.57 (5)



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

### 81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81	
PRC	Revenue		2017 Value	2018 Value
	1510 Interest Earnings		312.14	386.81
	1530 Net Increase (Decrease) in the Fair Value of Investments		491.00	-384.05
	1920 Contributions/Donations from Private Sources		19,715.00	22,625.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>20,518.14</b>	<b>22,627.76</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 81	
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			870 Student Scholarships	17,973.97	23,200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>17,973.97</b>	<b>23,200.00</b>

Schedule Of Changes Worksheet							Fund Code 81	
Beginning Fund Balance							248,322.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							22,627.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							23,200.00	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							247,750.46	(5)



# Trustees' Financial Summary

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

### 84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2017 Value	2018 Value
1510	Interest Earnings	6,908.37	6,868.47
1700	Student Extracurricular Activity Receipts	1,909,743.25	1,709,349.56
1900	Other Revenue from Local Sources	6,458.30	27,501.56
1XXX	Revenues from Student Activities	22,500.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,945,609.92</u>	<u>1,743,719.59</u>

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

PRC	Program	Function	Object	2017 Value	2018 Value
7XX	Extracurricular Athletics and Activities				
	3XXX	Operation of Non-Educational Services			
		XXX	Student Extracurricular	1,923,086.52	1,741,335.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,923,086.52</u>	<u>1,741,335.59</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance					328,202.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,743,719.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,741,335.59	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	190.85	Less Last Year	110.15	(4b)	80.70	
					80.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					330,666.78	(5)



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## Detail Expenditure

Fund	Account	Description	2017 Value	2018 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	770,554.50	786,862.95
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	694,809.30	712,036.64
XX	39X 1XXX 112	Certified Teacher Staff Salaries	1,496,733.13	1,525,527.59
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	12,236.40	14,000.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	500.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	13,125,374.24	13,244,935.78
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	152,640.77	84,166.78
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,127.26	1,487.37
XX	XXX 26XX 41X	Energy Utility Services	573,459.60	595,039.50
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	21,193.50	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	41,280.07	784,410.66
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	9,172.41	5,621.00
XX	XXX XXXX 535	Technology Communication Services	159,208.62	93,065.99
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	2,947.80	60.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	11,220.00	9,600.03
XX	XXX XXXX 645	Online Textbooks/E-Books	53,998.48	18,189.03
XX	XXX XXXX 682	Technology Supplies	39,824.28	24,137.87
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	444,731.33
b. Related Services Block Grant Entitlement	149,275.94
c. Total Entitlements Subject to Reversion	594,007.27

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	790,029.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,691,139.30
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 FY2020 Maximum Budget: 100%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,056,571.38	202,777.62	0.00	0.00	0.00
280	1XXX	2XX	4,412.34	496.08	0.00	0.00	0.00
280	1XXX	3XX	256.75	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,457.53	9,600.03	0.00	0.00	0.00
280	1XXX	6XX	9,053.70	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	224,648.07	0.00	0.00	0.00	0.00
280	21XX	2XX	919.68	0.00	0.00	0.00	0.00
280	21XX	3XX	40,696.47	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	6,224.55	0.00	0.00	0.00	0.00
280	21XX	6XX	2,828.33	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	118,099.89	0.00	0.00	0.00	0.00
280	24XX	2XX	502.01	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	97.20	0.00	0.00	0.00	0.00
280	24XX	5XX	6,088.04	0.00	0.00	0.00	0.00
280	24XX	6XX	4,409.63	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			1,478,265.57	212,873.73	0.00	0.00	0.00

1,691,139.30

*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 FY18 in TEAMS.*



# Trustees' Financial Summary

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

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	2,989,415.89	0.00	0.00	0.00	2,989,415.89
Buildings	25,280,506.20	0.00	0.00	0.00	25,280,506.20
Machinery and Equipment	2,862,472.41	0.00	549,457.51	9,560.40	3,402,369.52
Construction in Progress	1,128.00	0.00	96,075.97	1,128.00	96,075.97
Totals at Historical Cost	31,133,522.50	0.00	645,533.48	10,688.40	31,768,367.58
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	31,133,522.50	0.00	645,533.48	10,688.40	31,768,367.58

\* 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

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2017	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2018) [a+b-c-d]	(f) Current Portion Due FY2019	(g) Long-Term Portion Due FY2020
<b>Governmental Activities *</b>							
Compensated Absences	0.00	2,073,917.26	0.00	0.00	2,073,917.26	516,700.67	1,557,216.59
Total Governmental Activity							
Non-bond Long-Term Liabilities	0.00	2,073,917.26	0.00	0.00	2,073,917.26	516,700.67	1,557,216.59

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

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

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



# Trustees' Financial Summary

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## Net Pension Liability FY2018

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	3,231,303.20	535,038.00	0.00	3,766,341.20
Net Pension - TRS	22,735,297.60	0.00	0.00	22,735,297.60



# Trustees' Financial Summary

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**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

<b>Business Manager/Clerk:</b>	Janelle Mickelson	<b>Phone #:</b>	(406) 324-2040
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(Signature)

(Date)

<b>Chair, Board of Trustees:</b>	Sarah Sullivan
----------------------------------	----------------

(Signature)

(Date)

<b>County Superintendant</b>	Katrina Chaney
------------------------------	----------------

(Signature)

(Date)

### Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY18 did the district employ a certified special education director? **Yes**

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

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



# Trustees' Financial Summary

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**0487 Helena Elem**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Jobs for Montana Graduates	STATE		State
014	Battle of the Books	LOCAL	None	None
023	MAC School Share	LOCAL		
024	AWARE Flow through	STATE	None	
029	CRA Summer Music	LOCAL		
039	Staples Recycling	LOCAL		
042	Four Georgians Accounts	LOCAL	None	None
051	CRA Accounts	LOCAL		
052	HMS Accounts	LOCAL		
063	FSLC Accounts	LOCAL		
064	Intermountain Medicaid	STATE		
074	State OTO Indian Education for All	STATE	None	state
100	Elementary Field Trips	LOCAL		
112	Verizon iPhone resale	LOCAL		
118	Make Up School	LOCAL		
119	Summer School Enrichment	LOCAL		
120	Sierra Park	LOCAL	None	None
124	MAC Student Services	LOCAL		
126	Aggregate Reim/Indirects	LOCAL		Local
170	Warren Donation	LOCAL		
175	Central Help For Kids	LOCAL	None	None
182	Darcy Memorial	LOCAL		
268	Title II Part A	FEDERAL	02504871418	84.367
278	MT Comprehensive Literacy Project	FEDERAL	02504873518	84.371C
301	Computer Training	LOCAL		
302	G E D	LOCAL		
303	Summer Pottery	LOCAL	None	None
317	Title I - Schoolwide	FEDERAL	2504873217	Federal
318	Title I - Schoolwide	FEDERAL	2504873218	Federal
328	Title I, Part A, School Support	FEDERAL	02504883318	84.010A
333	Bryant Donations FY 12	LOCAL	None	None
334	Target AfterSchool Book Club	LOCAL	None	None



# Trustees' Financial Summary

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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
338	Public Lands Travel Grant - Bryant FY17	LOCAL		
341	MT Cancer Control	STATE	None	None
342	Miller Donation Central	LOCAL	None	None
345	Public Lands Travel-Central	LOCAL	None	
346	Smart Green School Challenge - Central	STATE	None	None
351	2010 CRA Exxon Mobile	LOCAL		
355	Hawthorne Donations	LOCAL	None	None
356	Stars Montessori PreSchool	STATE	None	None
360	Broadwater Class Act	LOCAL	None	None
361	Broadwater Exxon Mobile	LOCAL	None	None
364	Broadwater School Donations	LOCAL	None	
376	Miller Donation Jefferson	LOCAL	None	None
400	Rossiter Student Activities	LOCAL	None	None
401	Rossiter Shiver Shack	LOCAL	None	None
402	Rossiter Tech Fund	LOCAL	None	None
404	Rossiter Conflict Managers	LOCAL	None	None
408	Gifted and Talented	STATE		State
413	Smith School Donations	LOCAL	None	None
420	Donations Gifted and Talented	LOCAL		
430	Jim Darcy Donations	LOCAL	None	None
451	Kessler Donations	LOCAL	None	
454	Smart Schools Recycling Mini Grant-Kessler	STATE	None	None
488	Title I, Part A, Improving Basic Programs	FEDERAL	02504873118	84.010
508	Title VII, Indian Education	FEDERAL	S060A150856	84.060
510	The Art Center CRA Donation	LOCAL	None	None
515	Mitchell Donations	LOCAL	None	
521	Asthma Education Mini Grant-HMS	FEDERAL	None	93.070
527	MT Harvest of the Month Mini Grant	FEDERAL	None	93.945
578	Title X, Part C, Ed of Homeless Children	FEDERAL	2504875718	84.196
632	Broadwater Library	LOCAL	None	None
633	Bryant Library	LOCAL	None	None
634	Central Library	LOCAL	None	None



# Trustees' Financial Summary

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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
635	Hawthorne Library	LOCAL	None	None
637	Jefferson Library	LOCAL	None	None
640	Rossiter Library	LOCAL	None	None
641	Smith Library	LOCAL	None	None
642	Four Georgians Library	LOCAL	None	None
643	Jim Darcy Library	LOCAL	None	None
644	Warren Library	LOCAL	None	None
645	Kessler Library	LOCAL	None	None
651	CRA Library	LOCAL	None	None
652	HMS Library	LOCAL	None	None
771	Maintenance Accounts	LOCAL		
773	IDEA Part B	FEDERAL	V2504877717	84.027
774	CRA Fire Restoration	LOCAL	None	None
775	Rossiter Flood FY18	LOCAL	None	None
777	Maintenance Sale Proceeds	LOCAL	None	None
793	IDEA Preschool	FEDERAL	2504877917	84.173A
850	Work Comp MSGIA Closeout FY16	LOCAL	None	None
860	HeF Great Ideas Grants	LOCAL	None	None
861	Helena Education Foundation	LOCAL	None	None



# Trustees' Financial Summary

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,103,587.98	793,573.81		2,379.64
02	Taxes Receivable - Real and Personal (120-149)	206,867.53	49,912.13		
03	Taxes Receivable - Protested (150-159)	15,493.90	3,532.32		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				29,563.94
06	Other Current Assets (190-210)	2,924.82			5,270.14
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,328,874.23	847,018.26		37,213.72
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	51,695.00			66,671.83
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	51,695.00			66,671.83
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	222,361.43	53,444.45		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	635,050.85	51.90		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,419,766.95	793,521.91		(29,458.11)
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,054,817.80	793,573.81		(29,458.11)
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,328,874.23	847,018.26		37,213.72



# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,388.40	1,672,301.31	1,519,979.15	126,992.01
02	Taxes Receivable - Real and Personal (120-149)	4,387.79			5,132.04
03	Taxes Receivable - Protested (150-159)	272.65			363.59
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			224,195.09	
06	Other Current Assets (190-210)		1,862.18	81,404.84	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	43,048.84	1,674,163.49	1,825,579.08	132,487.64
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)	32,142.51			
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	32,142.51			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	4,660.44		82,236.35	5,495.63
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			17,348.61	190.85
48	Fund Balance for Budget	6,245.89	1,674,163.49	1,725,994.12	126,801.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,245.89	1,674,163.49	1,743,342.73	126,992.01
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	43,048.84	1,674,163.49	1,825,579.08	132,487.64





# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,000.00	
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)			13,539.88	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			23,539.88	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			23,539.88	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			23,539.88	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			23,539.88	



# Trustees' Financial Summary

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25 Lewis & Clark County

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## Balance Sheet

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



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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	877,642.51	78,285.70		(267,855.13)
02	Taxes Receivable - Real and Personal (120-149)	9,316.03			49,066.48
03	Taxes Receivable - Protested (150-159)	704.34			3,010.86
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	3,291.30			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	93.88			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	891,048.06	78,285.70		(215,777.79)
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	2,893.23			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	2,893.23			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	10,020.37			52,077.34
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,576.35			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	876,558.11	78,285.70		(267,855.13)
52	<b>TOTAL FUND BALANCE/EQUITY</b>	878,134.46	78,285.70		(267,855.13)
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	891,048.06	78,285.70		(215,777.79)



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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	48,768,317.86	2,009,651.24	588,331.53	
02	Taxes Receivable - Real and Personal (120-149)		22,263.67		
03	Taxes Receivable - Protested (150-159)		1,686.96		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			12,521.53	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	48,768,317.86	2,033,601.87	600,853.06	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		2,265.87	40.57	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>		2,265.87	40.57	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		23,950.63	26,594.85	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	18,236,892.12	1,173,198.96		
41	Unrestricted Net Assets (940)			574,217.64	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	30,531,425.74	834,186.41		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	48,768,317.86	2,007,385.37	574,217.64	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	48,768,317.86	2,033,601.87	600,853.06	



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			(21,675.08)	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			106,073.93	
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			84,398.85	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			84,398.85	
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			84,398.85	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			84,398.85	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		58,677.15	12,796,292.79	341,015.22
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		44.29	1,975.50	
07	Inventories (220 & 230)		53,297.71		
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		112,019.15	12,798,268.29	341,015.22
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		112,019.15	12,798,268.29	341,015.22
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		112,019.15	12,798,268.29	341,015.22
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		112,019.15	12,798,268.29	341,015.22



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		3,492,303.22	231,011.81	
04	Receivables from Other Funds (160-179)		32,142.51		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		3,524,445.73	231,011.81	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		3,524,445.73	231,011.81	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		3,524,445.73	231,011.81	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		3,524,445.73	231,011.81	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	58,047.57	3,083,141.46		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	58,047.57	3,083,141.46		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	58,047.57	3,083,141.46		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	58,047.57	3,083,141.46		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	58,047.57	3,083,141.46		





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## Balance Sheet

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



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## Balance Sheet

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



# Trustees' Financial Summary

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

### 01 - General Fund

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

PRC	Revenue	2017 Value	2018 Value
1111	District Levy - Real Property	10,444,577.67	11,364,670.88
1112	District Levy - Personal Property	295,936.45	545,702.14
1113	District Levy - Heavy Motor Vehicles	0.00	17,118.60
1114	District Levy - Pers Prop/Mobile Homes	63,204.39	85,295.51
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	25,108.05	0.00
1130	Tax Title and Property Sales	489.45	0.00
1190	Penalties and Interest on Taxes	18,325.90	17,359.87
1320	Tuition from Schl Dists Within State	139,947.07	137,318.18
1510	Interest Earnings	13,628.17	32,396.44
1900	Other Revenue from Local Sources	9,489.84	898.57
1940	Textbook Sales and Rentals	91.05	0.00
3110	Direct State Aid	13,572,218.71	13,753,954.08
3111	Quality Educator	1,192,390.12	1,200,684.49
3112	At Risk Student	133,027.53	128,139.25
3113	Indian Education For All	112,327.50	114,681.84
3114	American Indian Achievement Gap	57,475.00	58,380.00
3115	State Spec Ed Allowable Cost Pymt to Districts	1,697,535.60	1,829,789.95
3116	Data For Achievement	107,622.96	0.00
3118	Natural Resource Development	244,026.22	0.00
3120	State Guaranteed Tax Base Aid	5,676,493.23	6,761,240.82
3444	State School Block Grant	1,553,253.05	0.00
9710	Residual Equity Transfers In	0.00	51.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>35,357,167.96</b>	<b>36,047,682.52</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	19,093,127.83	19,083,821.33
			2XX Personal Services - Employee Benefits	81,939.09	80,675.77
			3XX Purchased Professional and Technical Services	3,964.00	5,371.50
			4XX Purchased Property Services	12,395.50	21,353.70
			5XX Other Purchased Services	241,298.21	202,770.38
			6XX Supplies and Materials	403,703.97	784,455.50
			7XX Property and Equipment Acquisition	157,102.87	0.00
			810 Dues and Fees	689.63	7,665.57
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	542,259.88	1,106,899.18



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2017 Value	2018 Value
			2XX Personal Services - Employee Benefits	2,332.88	4,648.63
			3XX Purchased Professional and Technical Services	25,014.00	7,144.24
			5XX Other Purchased Services	67,521.96	10,326.20
			6XX Supplies and Materials	50,985.91	162,654.01
			7XX Property and Equipment Acquisition	1,455.00	0.00
			810 Dues and Fees	190.00	190.00
			<b>221X Improvement of Instruction Services</b>		
			1XX Personal Services - Salaries	158,386.07	88,227.78
			2XX Personal Services - Employee Benefits	661.93	376.96
			5XX Other Purchased Services	2,220.00	1,678.40
			6XX Supplies and Materials	2,714.75	958.43
			7XX Property and Equipment Acquisition	454.80	0.00
			810 Dues and Fees	101.00	102.50
			<b>222X Educational Media Services</b>		
			1XX Personal Services - Salaries	1,063,803.65	1,104,257.41
			2XX Personal Services - Employee Benefits	4,414.25	4,617.40
			5XX Other Purchased Services	1,798.00	11.56
			6XX Supplies and Materials	57,735.38	64,633.59
			7XX Property and Equipment Acquisition	3,779.32	0.00
			810 Dues and Fees	0.00	835.00
			<b>23XX Support Services - General Administration</b>		
			1XX Personal Services - Salaries	274,635.61	262,204.06
			2XX Personal Services - Employee Benefits	1,236.14	1,209.04
			3XX Purchased Professional and Technical Services	169,850.63	138,514.74
			4XX Purchased Property Services	0.00	172.00
			5XX Other Purchased Services	39,599.71	39,217.89
			6XX Supplies and Materials	13,328.93	19,768.31
			7XX Property and Equipment Acquisition	536.37	0.00
			810 Dues and Fees	14,569.15	13,743.44
			<b>24XX Support Services - School Administration</b>		
			1XX Personal Services - Salaries	2,378,525.59	2,399,160.99
			2XX Personal Services - Employee Benefits	10,333.98	10,034.99
			3XX Purchased Professional and Technical Services	5,486.20	3,376.00
			4XX Purchased Property Services	10,856.62	8,139.88
			5XX Other Purchased Services	50,285.28	44,535.94
			6XX Supplies and Materials	92,054.68	91,333.50
			7XX Property and Equipment Acquisition	5,919.37	0.00
			810 Dues and Fees	9,557.57	8,535.93
			<b>25XX Support Services - Business</b>		
			1XX Personal Services - Salaries	533,427.41	548,219.75
			2XX Personal Services - Employee Benefits	2,360.94	2,372.09
			3XX Purchased Professional and Technical Services	8,039.00	24,784.56



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2017 Value	2018 Value
			4XX Purchased Property Services	189.00	708.12
			5XX Other Purchased Services	272,325.29	301,076.97
			6XX Supplies and Materials	9,830.05	7,133.14
			7XX Property and Equipment Acquisition	317.00	0.00
			810 Dues and Fees	1,284.30	871.50
			<b>26XX Operation and Maintenance of Plant Services</b>		
			1XX Personal Services - Salaries	2,101,713.33	2,319,032.20
			2XX Personal Services - Employee Benefits	71,301.47	100,002.89
			3XX Purchased Professional and Technical Services	44,039.72	61,236.95
			4XX Purchased Property Services	812,578.76	908,997.14
			5XX Other Purchased Services	30,663.89	19,133.45
			6XX Supplies and Materials	271,396.17	269,068.71
			7XX Property and Equipment Acquisition	1,477.46	0.00
			810 Dues and Fees	5,369.22	7,522.38
			<b>4XXX Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition	0.00	55,129.00
			<b>210 Non-Federal Alternative Education</b>		
			<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	63,436.32	61,837.13
			2XX Personal Services - Employee Benefits	250.77	239.58
			3XX Purchased Professional and Technical Services	0.00	7,000.00
			<b>280 Special Education - Local and State</b>		
			<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	2,940,655.86	2,507,637.50
			2XX Personal Services - Employee Benefits	10,911.35	10,064.77
			3XX Purchased Professional and Technical Services	662.00	220.00
			5XX Other Purchased Services	1,445.86	2,329.59
			6XX Supplies and Materials	14,204.01	10,603.31
			<b>21XX Support Services - Students</b>		
			1XX Personal Services - Salaries	1,492,315.50	1,111,389.23
			2XX Personal Services - Employee Benefits	6,167.58	4,511.96
			3XX Purchased Professional and Technical Services	783.50	41,800.48
			5XX Other Purchased Services	4,278.10	5,239.84
			6XX Supplies and Materials	6,983.36	7,478.54
			<b>23XX Support Services - General Administration</b>		
			3XX Purchased Professional and Technical Services	15,551.25	587.50
			<b>24XX Support Services - School Administration</b>		
			1XX Personal Services - Salaries	164,470.91	158,512.81
			2XX Personal Services - Employee Benefits	721.41	699.33
			3XX Purchased Professional and Technical Services	132.75	0.00
			4XX Purchased Property Services	0.00	69.44
			5XX Other Purchased Services	3,537.67	4,350.91



# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2017 Value	2018 Value
			6XX Supplies and Materials	2,585.67	4,772.03
			7XX Property and Equipment Acquisition	595.00	0.00
			810 Dues and Fees	54.00	0.00
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			5XX Other Purchased Services	983.68	750.96
	<b>360</b>		<b>State Gifted &amp; Talented Reimbursement</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	316,140.76	320,749.29
			2XX Personal Services - Employee Benefits	1,337.18	1,358.98
			3XX Purchased Professional and Technical Services	93.00	100.00
			4XX Purchased Property Services	550.00	667.00
			5XX Other Purchased Services	4,887.50	8,609.63
			6XX Supplies and Materials	5,208.04	9,731.12
			7XX Property and Equipment Acquisition	6,092.09	0.00
			810 Dues and Fees	220.14	0.00
	<b>365</b>		<b>Indian Education for All - OTO &amp; Ongoing</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	100,621.73	93,700.85
			2XX Personal Services - Employee Benefits	361.70	332.06
			3XX Purchased Professional and Technical Services	275.80	1,779.54
			5XX Other Purchased Services	1,136.83	2,344.25
			6XX Supplies and Materials	1,182.38	1,105.98
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>		
		<b>34XX</b>	<b>Extracurricular - Activities</b>		
			1XX Personal Services - Salaries	16,262.24	19,935.36
			2XX Personal Services - Employee Benefits	78.55	96.35
			3XX Purchased Professional and Technical Services	3,165.39	648.22
			4XX Purchased Property Services	638.00	450.00
			5XX Other Purchased Services	3,094.65	1,945.93
			6XX Supplies and Materials	4,613.97	9,038.33
	<b>720</b>		<b>School Sponsored Athletics</b>		
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries	64,980.00	65,175.00
			2XX Personal Services - Employee Benefits	316.20	388.31
			3XX Purchased Professional and Technical Services	2,721.00	0.00
			5XX Other Purchased Services	517.60	784.87
	<b>890</b>		<b>Other Community Services</b>		
		<b>33XX</b>	<b>Community Services</b>		
			1XX Personal Services - Salaries	5,540.21	5,398.26
			2XX Personal Services - Employee Benefits	23.64	22.92
			3XX Purchased Professional and Technical Services	750.00	0.00
			5XX Other Purchased Services	2.06	246.69



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2017 Value	2018 Value
			6XX Supplies and Materials		0.00	149.99
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			1XX Personal Services - Salaries		47,100.12	49,002.33
			2XX Personal Services - Employee Benefits		228.41	236.66
			4XX Purchased Property Services		376.89	0.00
			5XX Other Purchased Services		60,600.00	16,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>34,602,981.35</u>	<u>34,959,003.43</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					1,427,488.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36,047,682.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,959,003.43	(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	635,050.85	Less Last Year	96,400.93	(4b)	538,649.92
					538,649.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,054,817.80	(5)



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

### 10 - Transportation Fund

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

PRC	Revenue	2017 Value	2018 Value
1111	District Levy - Real Property	2,151,413.82	2,831,498.99
1112	District Levy - Personal Property	47,681.85	124,545.92
1113	District Levy - Heavy Motor Vehicles	0.00	4,274.12
1114	District Levy - Pers Prop/Mobile Homes	12,041.89	19,091.01
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,872.69	0.00
1130	Tax Title and Property Sales	89.13	0.00
1190	Penalties and Interest on Taxes	3,438.26	3,929.12
1420	Trans Fees from Other Schl Dists Within State	30,136.72	21,548.80
1510	Interest Earnings	11,437.03	13,302.83
1900	Other Revenue from Local Sources	2,025.00	44,523.90
2220	County On-Schedule Trans Reimb	413,653.95	388,193.65
3210	State On-Schedule Trans Reimb	415,919.34	330,150.45
3444	State School Block Grant	113,333.32	113,333.32
6100	Material Prior Period Revenue Adjustments	-2,265.39	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,203,777.61</b>	<b>3,894,392.11</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			3XX Purchased Professional and Technical Services	230.00	0.00
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	66,402.49	66,987.34
			2XX Personal Services - Employee Benefits	293.26	296.62
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	5,071.07	0.00
			2XX Personal Services - Employee Benefits	117.74	0.00
			5XX Other Purchased Services	20,246.43	18,090.21
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	248,534.79	233,577.30
			2XX Personal Services - Employee Benefits	1,028.06	1,218.71
			3XX Purchased Professional and Technical Services	13,771.16	10,064.88
			4XX Purchased Property Services	9,581.97	84.16
			5XX Other Purchased Services	1,578,437.43	1,486,437.56
			6XX Supplies and Materials	162,715.68	167,430.49
			7XX Property and Equipment Acquisition	74,688.52	32,142.72
			810 Dues and Fees	0.00	41.50





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2017 Value	2018 Value
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition		117,778.50	286,730.04
	<b>280</b>		<b>Special Education - Local and State</b>			
		<b>27XX</b>	<b>Student Transportation Services</b>			
			5XX Other Purchased Services		708,893.04	844,636.51
			6XX Supplies and Materials		29,386.46	46,957.29
	<b>999</b>		<b>Undistributed</b>			
		<b>61XX</b>	<b>Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds		800,000.00	709,031.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>3,837,176.60</u>	<u>3,903,726.33</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					960,443.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,894,392.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,903,726.33	(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	51.90	Less Last Year	157,587.00	(4b)	-157,535.10
					-157,535.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					793,573.81	(5)



# Trustees' Financial Summary

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

### 12 - School Food Services Fund

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

PRC	Revenue	2017 Value	2018 Value
1510	Interest Earnings	3.02	690.20
1611	National School Lunch Program	736,060.88	766,358.55
1630	Catering Sales	90,766.93	0.00
1900	Other Revenue from Local Sources	800.00	598.60
1920	Contributions/Donations from Private Sources	47,100.00	4,427.94
3220	State Food Services Match	3,668.88	2,335.13
4550	Federal Child Nutrition	1,678,054.90	1,570,488.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,556,454.61</b>	<b>2,344,899.19</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>910 Food Services</b>					
<b>31XX Food Services</b>					
		1XX	Personal Services - Salaries	310.80	0.00
		2XX	Personal Services - Employee Benefits	9.35	0.00
		3XX	Purchased Professional and Technical Services	17,827.56	15,643.25
		4XX	Purchased Property Services	7,059.59	10,899.82
		5XX	Other Purchased Services	2,329,244.62	2,350,340.01
		6XX	Supplies and Materials	25,981.15	14,181.74
		7XX	Property and Equipment Acquisition	54,650.00	0.00
		810	Dues and Fees	0.00	20.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,435,083.07</b>	<b>2,391,085.42</b>

#### Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	17,578.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,344,899.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,391,085.42	(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	850.25	(4b)
	-850.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-29,458.11	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2017 Value	2018 Value
	1111 District Levy - Real Property		49,859.65	271,382.88
	1112 District Levy - Personal Property		608.27	7,915.12
	1113 District Levy - Heavy Motor Vehicles		0.00	412.82
	1114 District Levy - Pers Prop/Mobile Homes		1,088.82	1,100.52
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes		110.88	0.00
	1130 Tax Title and Property Sales		1.29	0.00
	1190 Penalties and Interest on Taxes		63.10	236.99
	1510 Interest Earnings		25.17	1,128.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>51,757.18</b>	<b>282,177.25</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2017 Value	2018 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	227,421.58
			5XX Other Purchased Services	3,860.00	1,679.97
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	43,410.39	49,846.12
			2XX Personal Services - Employee Benefits	174.24	176.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>47,444.63</b>	<b>279,124.60</b>

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						3,193.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						282,177.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						279,124.60 (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)						6,245.89 (5)



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

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2017 Value	2018 Value
	1510 Interest Earnings		6,901.19	11,975.61
	1900 Other Revenue from Local Sources		4,205.38	6,168.09
	2240 County Retirement Distribution		4,925,097.80	5,472,172.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>4,936,204.37</b>	<b>5,490,316.65</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2017 Value	2018 Value
	<b>180 Summer School</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	3,385.66	1,250.62
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	3,178,827.73	3,018,178.79
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	101,016.11	159,188.91
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	21,738.75	12,629.72
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	150,970.87	158,571.19
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	39,646.27	37,490.34
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	343,237.31	346,977.17
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	87,881.24	89,613.40
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	276,061.31	307,810.48
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	33,935.34	31,911.27
	<b>210 Non-Federal Alternative Education</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	22,436.27	22,016.49
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	372,575.24	346,208.49
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	247,414.89	217,983.01



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2017 Value	2018 Value	
	<b>24XX Support Services - School Administration</b>					
		2XX	Personal Services - Employee Benefits	26,191.12	27,118.00	
<b>329</b>	<b>State Miscellaneous Grants</b>					
	<b>1XXX Instruction</b>					
		2XX	Personal Services - Employee Benefits	0.00	10,692.55	
<b>360</b>	<b>State Gifted &amp; Talented Reimbursement</b>					
	<b>1XXX Instruction</b>					
		2XX	Personal Services - Employee Benefits	45,045.90	46,164.45	
<b>362</b>	<b>State Adult Basic &amp; Literacy Education</b>					
	<b>1XXX Instruction</b>					
		2XX	Personal Services - Employee Benefits	3,465.09	0.00	
<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>					
	<b>1XXX Instruction</b>					
		2XX	Personal Services - Employee Benefits	12,435.76	12,038.33	
<b>610</b>	<b>Adult Continuing Education Programs</b>					
	<b>1XXX Instruction</b>					
		2XX	Personal Services - Employee Benefits	2,575.75	2,473.59	
<b>650</b>	<b>Adult Basic Education/GED Programs</b>					
	<b>1XXX Instruction</b>					
		2XX	Personal Services - Employee Benefits	14,977.13	13,661.30	
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>					
	<b>34XX Extracurricular - Activities</b>					
		2XX	Personal Services - Employee Benefits	2,740.80	3,383.09	
<b>720</b>	<b>School Sponsored Athletics</b>					
	<b>35XX Extracurricular - Athletics</b>					
		2XX	Personal Services - Employee Benefits	10,241.71	10,337.92	
<b>890</b>	<b>Other Community Services</b>					
	<b>33XX Community Services</b>					
		2XX	Personal Services - Employee Benefits	4,986.38	5,088.60	
<b>910</b>	<b>Food Services</b>					
	<b>31XX Food Services</b>					
		2XX	Personal Services - Employee Benefits	7,790.67	0.00	
<b>920</b>	<b>Enterprise or Internal Service Programs</b>					
	<b>32XX Enterprise Services</b>					
		2XX	Personal Services - Employee Benefits	139,702.21	111,192.51	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>5,149,279.51</u>	<u>4,991,980.22</u>	



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## Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					1,175,827.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,490,316.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,991,980.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,674,163.49	(5)



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

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2018 Value
<b>003</b>	<b>Jobs for Montana Graduates</b>	
	3290 State - Other State Grants	660.06
<b>014</b>	<b>Battle of the Books</b>	
	1510 Interest Earnings	5.46
<b>023</b>	<b>MAC School Share</b>	
	1510 Interest Earnings	2,156.53
	3357 Montana Administrative Claiming Reimbursement	70,603.63
<b>024</b>	<b>AWARE Flow through</b>	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	339,065.42
<b>029</b>	<b>CRA Summer Music</b>	
	1310 Individual Tuition	17,413.00
	1510 Interest Earnings	36.75
<b>039</b>	<b>Staples Recycling</b>	
	1510 Interest Earnings	48.05
<b>042</b>	<b>Four Georgians Accounts</b>	
	1510 Interest Earnings	306.24
	1920 Contributions/Donations from Private Sources	17,572.55
<b>051</b>	<b>CRA Accounts</b>	
	1510 Interest Earnings	62.23
	1700 Student Extracurricular Activity Receipts	4,393.24
	1920 Contributions/Donations from Private Sources	10,016.73
<b>052</b>	<b>HMS Accounts</b>	
	1510 Interest Earnings	71.20
	1920 Contributions/Donations from Private Sources	200.00
<b>063</b>	<b>FSLC Accounts</b>	
	1510 Interest Earnings	45.86
	1900 Other Revenue from Local Sources	100.00
	1920 Contributions/Donations from Private Sources	2,389.00
<b>064</b>	<b>Intermountain Medicaid</b>	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	1,490,597.59
<b>100</b>	<b>Elementary Field Trips</b>	
	1510 Interest Earnings	2,886.81
	1900 Other Revenue from Local Sources	134.46
<b>112</b>	<b>Verizon iPhone resale</b>	
	1510 Interest Earnings	65.60
<b>119</b>	<b>Summer School Enrichment</b>	
	1510 Interest Earnings	58.20
	1981 Summer School Fees	5,310.00



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**120 Sierra Park**

1510 Interest Earnings	51.46
1910 Rentals	21,598.18

**124 MAC Student Services**

1510 Interest Earnings	4,645.32
1900 Other Revenue from Local Sources	4,574.14
3355 Medicaid - Miscellaneous	381,998.74
3357 Montana Administrative Claiming Reimbursement	70,603.59

**126 Aggregate Reim/Indirects**

1510 Interest Earnings	6,291.29
1900 Other Revenue from Local Sources	578.25
1920 Contributions/Donations from Private Sources	1,000.00
3357 Montana Administrative Claiming Reimbursement	70,603.59
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	183,431.66

**170 Warren Donation**

1510 Interest Earnings	132.92
1920 Contributions/Donations from Private Sources	23,561.96

**182 Darcy Memorial**

1510 Interest Earnings	10.16
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**268 Title II Part A**

4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,211.00
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**278 MT Comprehensive Literacy Project**

4230 Title I, Part E, Striving Readers	38,577.00
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**301 Computer Training**

1510 Interest Earnings	342.42
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**302 G E D**

1510 Interest Earnings	486.08
1900 Other Revenue from Local Sources	3,852.00

**303 Summer Pottery**

1510 Interest Earnings	21.37
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**317 Title I - Schoolwide**

4940 Schoolwide Program	280,454.00
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**318 Title I - Schoolwide**

4940 Schoolwide Program	1,556,318.00
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**328 Title I, Part A, School Support**

4940 Schoolwide Program	16,579.00
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**333 Bryant Donations FY 12**

1510 Interest Earnings	37.54
1920 Contributions/Donations from Private Sources	875.00

**334 Target AfterSchool Book Club**

1510 Interest Earnings	3.71
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**338 Public Lands Travel Grant - Bryant FY17**

1920 Contributions/Donations from Private Sources	7,900.00
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**341 MT Cancer Control**

1510 Interest Earnings	7.60
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<b>342 Miller Donation Central</b>		
1510 Interest Earnings		14.85
1920 Contributions/Donations from Private Sources		1,403.00
<b>346 Smart Green School Challenge - Central</b>		
3290 State - Other State Grants		1,500.00
<b>351 2010 CRA Exxon Mobile</b>		
1510 Interest Earnings		21.46
1920 Contributions/Donations from Private Sources		500.00
<b>355 Hawthorne Donations</b>		
1510 Interest Earnings		40.77
1920 Contributions/Donations from Private Sources		4,832.25
<b>356 Stars Montessori PreSchool</b>		
3290 State - Other State Grants		100,762.53
<b>360 Broadwater Class Act</b>		
1510 Interest Earnings		39.66
<b>361 Broadwater Exxon Mobile</b>		
1510 Interest Earnings		14.00
1920 Contributions/Donations from Private Sources		500.00
<b>364 Broadwater School Donations</b>		
1510 Interest Earnings		36.04
1920 Contributions/Donations from Private Sources		2,970.31
<b>376 Miller Donation Jefferson</b>		
1510 Interest Earnings		14.61
1920 Contributions/Donations from Private Sources		12,295.00
<b>400 Rossiter Student Activities</b>		
1510 Interest Earnings		8.23
1920 Contributions/Donations from Private Sources		5,454.39
<b>401 Rossiter Shiver Shack</b>		
1510 Interest Earnings		12.45
1920 Contributions/Donations from Private Sources		3,265.60
<b>402 Rossiter Tech Fund</b>		
1510 Interest Earnings		36.77
<b>404 Rossiter Conflict Managers</b>		
1510 Interest Earnings		33.49
1920 Contributions/Donations from Private Sources		1,411.68
<b>408 Gifted and Talented</b>		
3600 State Gifted & Talented Reimbursement		10,456.00
<b>413 Smith School Donations</b>		
1510 Interest Earnings		42.09
1920 Contributions/Donations from Private Sources		508.47
<b>420 Donations Gifted and Talented</b>		
1510 Interest Earnings		147.93
1920 Contributions/Donations from Private Sources		9,540.00
<b>430 Jim Darcy Donations</b>		
1510 Interest Earnings		114.78



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1920 Contributions/Donations from Private Sources	1,357.22
<b>451 Kessler Donations</b>	
1510 Interest Earnings	18.08
1920 Contributions/Donations from Private Sources	2,946.95
<b>454 Smart Schools Recycling Mini Grant-Kessler</b>	
3290 State - Other State Grants	500.00
<b>488 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	22,161.00
<b>508 Title VII, Indian Education</b>	
4130 Title VII Indian Education	66,471.00
<b>510 The Art Center CRA Donation</b>	
1510 Interest Earnings	2.89
1920 Contributions/Donations from Private Sources	400.00
<b>515 Mitchell Donations</b>	
1510 Interest Earnings	1.59
<b>521 Asthma Education Mini Grant-HMS</b>	
4700 Federal Miscellaneous Grants from other State Agencies	500.00
<b>527 MT Harvest of the Month Mini Grant</b>	
4650 Federal Miscellaneous Grants from OPI	500.00
<b>578 Title X, Part C, Ed of Homeless Children</b>	
4380 Title X, Part C, Education of Homeless Children & Youth	19,049.00
<b>632 Broadwater Library</b>	
1510 Interest Earnings	18.38
1900 Other Revenue from Local Sources	5,160.40
<b>633 Bryant Library</b>	
1900 Other Revenue from Local Sources	3,085.58
<b>634 Central Library</b>	
1510 Interest Earnings	22.32
1900 Other Revenue from Local Sources	2,325.53
<b>635 Hawthorne Library</b>	
1510 Interest Earnings	10.64
1900 Other Revenue from Local Sources	4,182.97
<b>637 Jefferson Library</b>	
1900 Other Revenue from Local Sources	2,841.39
<b>640 Rossiter Library</b>	
1510 Interest Earnings	26.81
1900 Other Revenue from Local Sources	8,813.57
<b>641 Smith Library</b>	
1510 Interest Earnings	30.43
1900 Other Revenue from Local Sources	120.27
<b>642 Four Georgians Library</b>	
1900 Other Revenue from Local Sources	3,522.35
<b>643 Jim Darcy Library</b>	
1510 Interest Earnings	8.07
1900 Other Revenue from Local Sources	5,870.45



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<b>644 Warren Library</b>		
1510 Interest Earnings		9.78
1900 Other Revenue from Local Sources		3,854.73
<b>645 Kessler Library</b>		
1510 Interest Earnings		13.68
1900 Other Revenue from Local Sources		4,432.59
<b>651 CRA Library</b>		
1510 Interest Earnings		19.71
1900 Other Revenue from Local Sources		2,709.41
<b>652 HMS Library</b>		
1510 Interest Earnings		0.56
1900 Other Revenue from Local Sources		509.47
<b>771 Maintenance Accounts</b>		
1900 Other Revenue from Local Sources		99.06
<b>773 IDEA Part B</b>		
4560 IDEA, Part B, Children with Disabilities		2,038,103.00
<b>774 CRA Fire Restoration</b>		
5200 Sale or Compensation for Loss of Assets		6,799.80
<b>775 Rossiter Flood FY18</b>		
5200 Sale or Compensation for Loss of Assets		74,496.59
<b>777 Maintenance Sale Proceeds</b>		
1510 Interest Earnings		15.95
1900 Other Revenue from Local Sources		5,939.41
<b>793 IDEA Preschool</b>		
4570 IDEA Preschool		46,437.00
<b>850 Work Comp MSGIA Closeout FY16</b>		
1510 Interest Earnings		413.32
<b>860 HeF Great Ideas Grants</b>		
1920 Contributions/Donations from Private Sources		28,539.09
<b>861 Helena Education Foundation</b>		
1900 Other Revenue from Local Sources		30,720.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u><u>7,189,981.32</u></u>

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

PRC	Program	Function	Object	2017 Value	2018 Value
003	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
		1XXX	Instruction		
			1XX Personal Services - Salaries		100.00
			2XX Personal Services - Employee Benefits		0.48
			3XX Purchased Professional and Technical Services		500.00
			5XX Other Purchased Services		59.58
			<b>003 Subtotal</b>		<u>660.06</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2017 Value	2018 Value
023	MAC School Share				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,340.00
			2XX Personal Services - Employee Benefits		6.47
			<b>023 Subtotal</b>		<u>1,346.47</u>
024	AWARE Flow through				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		339,065.42
			<b>024 Subtotal</b>		<u>339,065.42</u>
029	CRA Summer Music				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		15,780.00
			2XX Personal Services - Employee Benefits		76.21
			5XX Other Purchased Services		486.35
			6XX Supplies and Materials		1,607.69
			<b>029 Subtotal</b>		<u>17,950.25</u>
042	Four Georgians Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		5,118.44
			6XX Supplies and Materials		12,121.83
			<b>042 Subtotal</b>		<u>17,240.27</u>
051	CRA Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		500.00
			5XX Other Purchased Services		1,399.61
			6XX Supplies and Materials		6,571.68
			<b>051 Subtotal</b>		<u>8,471.29</u>
052	HMS Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		973.37
			<b>052 Subtotal</b>		<u>973.37</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2017 Value	2018 Value
063	FSLC Accounts					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services		359.37
			6XX	Supplies and Materials		4,341.60
				<b>063 Subtotal</b>		<u>4,700.97</u>
064	Intermountain Medicaid					
	1XX	Regular Education Programs - Elementary/Secondary				
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services		1,490,597.59
				<b>064 Subtotal</b>		<u>1,490,597.59</u>
074	State OTO Indian Education for All					
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		2,179.72
			2XX	Personal Services - Employee Benefits		10.52
			6XX	Supplies and Materials		454.39
				<b>074 Subtotal</b>		<u>2,644.63</u>
100	Elementary Field Trips					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services		52,412.18
				<b>100 Subtotal</b>		<u>52,412.18</u>
118	Make Up School					
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives		17,336.29
				<b>118 Subtotal</b>		<u>17,336.29</u>
119	Summer School Enrichment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		6,140.00
			2XX	Personal Services - Employee Benefits		29.65
				<b>119 Subtotal</b>		<u>6,169.65</u>
120	Sierra Park					
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services		89.00
				<b>120 Subtotal</b>		<u>89.00</u>



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

PRC	Program	Function	Object	2017 Value	2018 Value
124	MAC Student Services				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services		23.25
	25XX Support Services - Business				
		3XX	Purchased Professional and Technical Services		84.00
		5XX	Other Purchased Services		25,000.00
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX	Personal Services - Salaries		4,595.00
		2XX	Personal Services - Employee Benefits		22.14
		3XX	Purchased Professional and Technical Services		63,467.12
		6XX	Supplies and Materials		79.67
		810	Dues and Fees		600.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		403,497.27
		2XX	Personal Services - Employee Benefits		1,661.29
		5XX	Other Purchased Services		114.16
		6XX	Supplies and Materials		7,346.07
		810	Dues and Fees		1,100.00
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries		30,078.46
		2XX	Personal Services - Employee Benefits		108.07
		3XX	Purchased Professional and Technical Services		68,945.06
		5XX	Other Purchased Services		1,476.33
		6XX	Supplies and Materials		2,306.96
		7XX	Property and Equipment Acquisition		13,692.15
			<b>124 Subtotal</b>		<b>624,197.00</b>
126	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		8,796.00
	222X Educational Media Services				
		6XX	Supplies and Materials		399.00
	23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services		15,092.00
		5XX	Other Purchased Services		1,118.30
		6XX	Supplies and Materials		8,219.08
	25XX Support Services - Business				
		1XX	Personal Services - Salaries		11,070.65
		2XX	Personal Services - Employee Benefits		42.82
		3XX	Purchased Professional and Technical Services		15,556.25



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2017 Value	2018 Value
			5XX Other Purchased Services		59.00
			6XX Supplies and Materials		108,047.28
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services		5,000.00
			6XX Supplies and Materials		500.92
			<b>126 Subtotal</b>		<u>173,901.30</u>
<b>170</b>	<b>Warren Donation</b>				
	<b>1XX</b>		<b>Regular Education Programs - Elementary/Secondary</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services		1,400.00
			6XX Supplies and Materials		14,398.27
			<b>170 Subtotal</b>		<u>15,798.27</u>
<b>175</b>	<b>Central Help For Kids</b>				
	<b>1XX</b>		<b>Regular Education Programs - Elementary/Secondary</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		23.99
			<b>175 Subtotal</b>		<u>23.99</u>
<b>268</b>	<b>Title II Part A</b>				
	<b>430</b>		<b>Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		128.94
		<b>21XX</b>	<b>Support Services - Students</b>		
			5XX Other Purchased Services		1,985.86
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			940 Indirect Costs		96.20
			<b>268 Subtotal</b>		<u>2,211.00</u>
<b>278</b>	<b>MT Comprehensive Literacy Project</b>				
	<b>423</b>		<b>Montana Striving Readers Grant</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		240.00
			2XX Personal Services - Employee Benefits		51.55
			3XX Purchased Professional and Technical Services		16,728.75
			6XX Supplies and Materials		19,626.23
		<b>21XX</b>	<b>Support Services - Students</b>		
			6XX Supplies and Materials		258.18
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			940 Indirect Costs		1,672.29
			<b>278 Subtotal</b>		<u>38,577.00</u>



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

PRC	Program	Function	Object	2017 Value	2018 Value
302	G E D				
	650	Adult Basic Education/GED Programs			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		5,210.16
			6XX Supplies and Materials		125.00
			<b>302 Subtotal</b>		<b>5,335.16</b>
317	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			6XX Supplies and Materials		238,789.65
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		14,286.05
			5XX Other Purchased Services		10,059.51
			6XX Supplies and Materials		3,778.44
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		13,540.35
			<b>317 Subtotal</b>		<b>280,454.00</b>
318	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,074,285.08
			2XX Personal Services - Employee Benefits		159,335.10
			3XX Purchased Professional and Technical Services		2,693.73
			5XX Other Purchased Services		249.40
			6XX Supplies and Materials		3,542.36
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		144,908.84
			2XX Personal Services - Employee Benefits		22,318.74
			3XX Purchased Professional and Technical Services		52,624.43
			4XX Purchased Property Services		500.00
			5XX Other Purchased Services		6,572.30
			6XX Supplies and Materials		19,542.18
			810 Dues and Fees		2,299.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		67,446.84
			<b>318 Subtotal</b>		<b>1,556,318.00</b>
328	Title I, Part A, School Support				
	494	Schoolwide Program			
		1XXX	Instruction		
			6XX Supplies and Materials		5,644.78





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15		
PRC	Program	Function	Object	2017 Value	2018 Value	
		<b>21XX Support Services - Students</b>				
		1XX	Personal Services - Salaries		8,092.50	
		2XX	Personal Services - Employee Benefits		1,222.06	
		5XX	Other Purchased Services		262.41	
		6XX	Supplies and Materials		639.00	
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		940	Indirect Costs		718.25	
		<b>328 Subtotal</b>				<u>16,579.00</u>
<b>333</b>	<b>Bryant Donations FY 12</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>1XXX Instruction</b>					
		1XX	Personal Services - Salaries		400.00	
		2XX	Personal Services - Employee Benefits		1.93	
		5XX	Other Purchased Services		546.97	
		6XX	Supplies and Materials		34.98	
		<b>333 Subtotal</b>				<u>983.88</u>
<b>338</b>	<b>Public Lands Travel Grant - Bryant FY17</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>1XXX Instruction</b>					
		1XX	Personal Services - Salaries		320.00	
		2XX	Personal Services - Employee Benefits		1.55	
		5XX	Other Purchased Services		3,070.54	
		6XX	Supplies and Materials		285.83	
		<b>338 Subtotal</b>				<u>3,677.92</u>
<b>342</b>	<b>Miller Donation Central</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>1XXX Instruction</b>					
		3XX	Purchased Professional and Technical Services		133.00	
		5XX	Other Purchased Services		903.00	
		6XX	Supplies and Materials		214.25	
		<b>342 Subtotal</b>				<u>1,250.25</u>
<b>345</b>	<b>Public Lands Travel-Central</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>1XXX Instruction</b>					
		5XX	Other Purchased Services		101.00	
		<b>345 Subtotal</b>				<u>101.00</u>
<b>346</b>	<b>Smart Green School Challenge - Central</b>					
	<b>329 State Miscellaneous Grants</b>					
	<b>1XXX Instruction</b>					
		3XX	Purchased Professional and Technical Services		400.00	



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

PRC	Program	Function	Object	2017 Value	2018 Value
			6XX Supplies and Materials		703.24
			<b>346 Subtotal</b>		<u>1,103.24</u>
<b>351</b>	<b>2010 CRA Exxon Mobile</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		1,000.00
			2XX Personal Services - Employee Benefits		4.82
			5XX Other Purchased Services		778.58
			6XX Supplies and Materials		353.60
			<b>351 Subtotal</b>		<u>2,137.00</u>
<b>355</b>	<b>Hawthorne Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		810.00
			6XX Supplies and Materials		4,375.96
			<b>355 Subtotal</b>		<u>5,185.96</u>
<b>356</b>	<b>Stars Montessori PreSchool</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		994.67
			6XX Supplies and Materials		10,948.51
	<b>329 State Miscellaneous Grants</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		76,698.03
			2XX Personal Services - Employee Benefits		471.63
			7XX Property and Equipment Acquisition		7,149.69
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			940 Indirect Costs		4,500.00
			<b>356 Subtotal</b>		<u>100,762.53</u>
<b>360</b>	<b>Broadwater Class Act</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		17.50
			<b>360 Subtotal</b>		<u>17.50</u>
<b>361</b>	<b>Broadwater Exxon Mobile</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			4XX Purchased Property Services		727.50
			6XX Supplies and Materials		305.60
			<b>361 Subtotal</b>		<u>1,033.10</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2017 Value	2018 Value
364	Broadwater School Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			1,861.81
			<b>364 Subtotal</b>			<u>1,861.81</u>
376	Miller Donation Jefferson					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			11,167.02
	280 Special Education - Local and State					
	1XXX Instruction					
			6XX Supplies and Materials			48.58
			<b>376 Subtotal</b>			<u>11,215.60</u>
400	Rossiter Student Activities					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			4XX Purchased Property Services			1,000.00
			5XX Other Purchased Services			2,670.50
			6XX Supplies and Materials			729.12
			<b>400 Subtotal</b>			<u>4,399.62</u>
401	Rossiter Shiver Shack					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services			1,287.00
			6XX Supplies and Materials			894.66
			<b>401 Subtotal</b>			<u>2,181.66</u>
404	Rossiter Conflict Managers					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries			520.00
			2XX Personal Services - Employee Benefits			2.51
			6XX Supplies and Materials			1,039.96
			<b>404 Subtotal</b>			<u>1,562.47</u>
408	Gifted and Talented					
	360 State Gifted & Talented Reimbursement					
	1XXX Instruction					
			5XX Other Purchased Services			4,574.88
			6XX Supplies and Materials			5,428.04
	62XX Resources Transferred to Other School Districts or Cooperatives					
			940 Indirect Costs			453.08
			<b>408 Subtotal</b>			<u>10,456.00</u>



# Trustees' Financial Summary

FY2017-18

Submit ID:

25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2017 Value	2018 Value
420	Donations Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		600.00
			4XX Purchased Property Services		256.00
			5XX Other Purchased Services		4,824.98
			6XX Supplies and Materials		3,013.67
			<b>420 Subtotal</b>		<b>8,694.65</b>
451	Kessler Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		254.24
			6XX Supplies and Materials		3,128.06
			<b>451 Subtotal</b>		<b>3,382.30</b>
488	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		18,393.20
			2XX Personal Services - Employee Benefits		2,807.20
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		960.60
			<b>488 Subtotal</b>		<b>22,161.00</b>
508	Title VII, Indian Education				
	413	Title VII Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		55,977.48
			2XX Personal Services - Employee Benefits		7,612.52
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		2,881.00
			<b>508 Subtotal</b>		<b>66,471.00</b>
521	Asthma Education Mini Grant-HMS				
	470	Federal Miscellaneous Grants from other State Agencies			
		21XX	Support Services - Students		
			5XX Other Purchased Services		87.63
			<b>521 Subtotal</b>		<b>87.63</b>
527	MT Harvest of the Month Mini Grant				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			6XX Supplies and Materials		500.00
			<b>527 Subtotal</b>		<b>500.00</b>



# Trustees' Financial Summary

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25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2017 Value	2018 Value
578	Title X, Part C, Ed of Homeless Children				
	438 Title X, Part C, Education of Homeless Children & Youth				
	1XXX Instruction				
		6XX	Supplies and Materials		26.02
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		15,884.81
		2XX	Personal Services - Employee Benefits		2,312.17
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		826.00
			<b>578 Subtotal</b>		<b>19,049.00</b>
632	Broadwater Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX	Supplies and Materials		4,965.14
			<b>632 Subtotal</b>		<b>4,965.14</b>
633	Bryant Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX	Supplies and Materials		2,871.74
			<b>633 Subtotal</b>		<b>2,871.74</b>
635	Hawthorne Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX	Supplies and Materials		3,709.45
			<b>635 Subtotal</b>		<b>3,709.45</b>
637	Jefferson Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX	Supplies and Materials		2,719.69
			<b>637 Subtotal</b>		<b>2,719.69</b>
640	Rossiter Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		5XX	Other Purchased Services		1,699.25
		6XX	Supplies and Materials		5,276.73
			<b>640 Subtotal</b>		<b>6,975.98</b>
641	Smith Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX	Supplies and Materials		120.84
			<b>641 Subtotal</b>		<b>120.84</b>



# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2017 Value	2018 Value
642	Four Georgians Library					
	1XX Regular Education Programs - Elementary/Secondary					
	222X Educational Media Services					
			6XX Supplies and Materials			3,522.35
			<b>642 Subtotal</b>			<u>3,522.35</u>
643	Jim Darcy Library					
	1XX Regular Education Programs - Elementary/Secondary					
	222X Educational Media Services					
			6XX Supplies and Materials			5,701.35
			<b>643 Subtotal</b>			<u>5,701.35</u>
644	Warren Library					
	1XX Regular Education Programs - Elementary/Secondary					
	222X Educational Media Services					
			6XX Supplies and Materials			3,319.13
			<b>644 Subtotal</b>			<u>3,319.13</u>
645	Kessler Library					
	1XX Regular Education Programs - Elementary/Secondary					
	222X Educational Media Services					
			6XX Supplies and Materials			4,287.92
			<b>645 Subtotal</b>			<u>4,287.92</u>
651	CRA Library					
	1XX Regular Education Programs - Elementary/Secondary					
	222X Educational Media Services					
			6XX Supplies and Materials			2,093.28
			<b>651 Subtotal</b>			<u>2,093.28</u>
652	HMS Library					
	1XX Regular Education Programs - Elementary/Secondary					
	222X Educational Media Services					
			6XX Supplies and Materials			350.36
			<b>652 Subtotal</b>			<u>350.36</u>
771	Maintenance Accounts					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials			99.03
			<b>771 Subtotal</b>			<u>99.03</u>
773	IDEA Part B					
	456 IDEA, Part B, Children with Disabilities					
	1XXX Instruction					
			1XX Personal Services - Salaries			1,581,247.48
			2XX Personal Services - Employee Benefits			232,383.16



# Trustees' Financial Summary

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

PRC	Program	Function	Object	2017 Value	2018 Value
		<b>21XX</b>	<b>Support Services - Students</b>		
		1XX	Personal Services - Salaries		102,126.71
		2XX	Personal Services - Employee Benefits		15,375.31
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries		16,530.12
		2XX	Personal Services - Employee Benefits		2,115.02
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		940	Indirect Costs		88,325.20
			<b>773 Subtotal</b>		<u>2,038,103.00</u>
<b>774</b>	<b>CRA Fire Restoration</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
		3XX	Purchased Professional and Technical Services		3,722.91
		6XX	Supplies and Materials		1,551.06
			<b>774 Subtotal</b>		<u>5,273.97</u>
<b>775</b>	<b>Rossiter Flood FY18</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries		7,251.55
		2XX	Personal Services - Employee Benefits		34.97
		4XX	Purchased Property Services		50,000.00
	<b>21XX Support Services - Students</b>				
		1XX	Personal Services - Salaries		560.00
		2XX	Personal Services - Employee Benefits		2.70
	<b>222X Educational Media Services</b>				
		1XX	Personal Services - Salaries		280.00
		2XX	Personal Services - Employee Benefits		1.35
	<b>23XX Support Services - General Administration</b>				
		3XX	Purchased Professional and Technical Services		1,462.50
	<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX	Personal Services - Salaries		2,954.27
		2XX	Personal Services - Employee Benefits		126.32
		3XX	Purchased Professional and Technical Services		75.00
		4XX	Purchased Property Services		3,394.00
		5XX	Other Purchased Services		1,400.00
		6XX	Supplies and Materials		6,391.23
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries		280.00
		2XX	Personal Services - Employee Benefits		1.35



# Trustees' Financial Summary

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25 Lewis & Clark County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2017 Value	2018 Value
		<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries			280.00
			2XX Personal Services - Employee Benefits			1.35
			<b>775 Subtotal</b>			<u>74,496.59</u>
<b>777</b>	<b>Maintenance Sale Proceeds</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>26XX Operation and Maintenance of Plant Services</b>					
			6XX Supplies and Materials			4,539.03
			<b>777 Subtotal</b>			<u>4,539.03</u>
<b>793</b>	<b>IDEA Preschool</b>					
	<b>457 IDEA Preschool</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries			37,907.75
			2XX Personal Services - Employee Benefits			6,517.40
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			940 Indirect Costs			2,011.85
			<b>793 Subtotal</b>			<u>46,437.00</u>
<b>860</b>	<b>HeF Great Ideas Grants</b>					
	<b>890 Other Community Services</b>					
	<b>33XX Community Services</b>					
			3XX Purchased Professional and Technical Services			3,500.00
			5XX Other Purchased Services			369.68
			6XX Supplies and Materials			24,669.41
			<b>860 Subtotal</b>			<u>28,539.09</u>
<b>861</b>	<b>Helena Education Foundation</b>					
	<b>890 Other Community Services</b>					
	<b>33XX Community Services</b>					
			1XX Personal Services - Salaries			30,590.61
			2XX Personal Services - Employee Benefits			129.72
			<b>861 Subtotal</b>			<u>30,720.33</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>						<u><u>7,210,172.55</u></u>





# Trustees' Financial Summary

FY2017-18

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25 Lewis & Clark County

0487 Helena Elem

## Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					1,746,185.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,189,981.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,210,172.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	17,348.61	Less Last Year	0.00	(4b)	17,348.61	
					17,348.61	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,743,342.73	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Jobs for Montana Graduates	660.06	660.06	0.00
014 Battle of the Books	5.46	0.00	5.46
023 MAC School Share	72,760.16	1,346.47	71,413.69
024 AWARE Flow through	339,065.42	339,065.42	0.00
029 CRA Summer Music	17,449.75	17,950.25	-500.50
039 Staples Recycling	48.05	0.00	48.05
042 Four Georgians Accounts	17,878.79	17,240.27	638.52
051 CRA Accounts	14,472.20	8,471.29	6,000.91
052 HMS Accounts	271.20	973.37	-702.17
063 FSLC Accounts	2,534.86	4,700.97	-2,166.11
064 Intermountain Medicaid	1,490,597.59	1,490,597.59	0.00
074 State OTO Indian Education for All	0.00	2,644.63	-2,644.63
100 Elementary Field Trips	3,021.27	52,412.18	-49,390.91
112 Verizon iPhone resale	65.60	0.00	65.60
118 Make Up School	0.00	17,336.29	-17,336.29
119 Summer School Enrichment	5,368.20	6,169.65	-801.45
120 Sierra Park	21,649.64	89.00	21,560.64
124 MAC Student Services	461,821.79	624,197.00	-162,375.21
126 Aggregate Reim/Indirects	261,904.79	173,901.30	88,003.49
170 Warren Donation	23,694.88	15,798.27	7,896.61
175 Central Help For Kids	0.00	23.99	-23.99
182 Darcy Memorial	10.16	0.00	10.16
268 Title II Part A	2,211.00	2,211.00	0.00
278 MT Comprehensive Literacy Project	38,577.00	38,577.00	0.00
301 Computer Training	342.42	0.00	342.42
302 G E D	4,338.08	5,335.16	-997.08
303 Summer Pottery	21.37	0.00	21.37
317 Title I - Schoolwide	280,454.00	280,454.00	0.00



# Trustees' Financial Summary

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25 Lewis & Clark County

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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
318 Title I - Schoolwide	1,556,318.00	1,556,318.00	0.00
328 Title I, Part A, School Support	16,579.00	16,579.00	0.00
333 Bryant Donations FY 12	912.54	983.88	-71.34
334 Target AfterSchool Book Club	3.71	0.00	3.71
338 Public Lands Travel Grant - Bryant FY17	7,900.00	3,677.92	4,222.08
341 MT Cancer Control	7.60	0.00	7.60
342 Miller Donation Central	1,417.85	1,250.25	167.60
345 Public Lands Travel-Central	0.00	101.00	-101.00
346 Smart Green School Challenge - Central	1,500.00	1,103.24	396.76
351 2010 CRA Exxon Mobile	521.46	2,137.00	-1,615.54
355 Hawthorne Donations	4,873.02	5,185.96	-312.94
356 Stars Montessori PreSchool	100,762.53	100,762.53	0.00
360 Broadwater Class Act	39.66	17.50	22.16
361 Broadwater Exxon Mobile	514.00	1,033.10	-519.10
364 Broadwater School Donations	3,006.35	1,861.81	1,144.54
376 Miller Donation Jefferson	12,309.61	11,215.60	1,094.01
400 Rossiter Student Activities	5,462.62	4,399.62	1,063.00
401 Rossiter Shiver Shack	3,278.05	2,181.66	1,096.39
402 Rossiter Tech Fund	36.77	0.00	36.77
404 Rossiter Conflict Managers	1,445.17	1,562.47	-117.30
408 Gifted and Talented	10,456.00	10,456.00	0.00
413 Smith School Donations	550.56	0.00	550.56
420 Donations Gifted and Talented	9,687.93	8,694.65	993.28
430 Jim Darcy Donations	1,472.00	0.00	1,472.00
451 Kessler Donations	2,965.03	3,382.30	-417.27
454 Smart Schools Recycling Mini Grant-Kessler	500.00	0.00	500.00
488 Title I, Part A, Improving Basic Programs	22,161.00	22,161.00	0.00
508 Title VII, Indian Education	66,471.00	66,471.00	0.00
510 The Art Center CRA Donation	402.89	0.00	402.89
515 Mitchell Donations	1.59	0.00	1.59
521 Asthma Education Mini Grant-HMS	500.00	87.63	412.37
527 MT Harvest of the Month Mini Grant	500.00	500.00	0.00
578 Title X, Part C, Ed of Homeless Children	19,049.00	19,049.00	0.00
632 Broadwater Library	5,178.78	4,965.14	213.64
633 Bryant Library	3,085.58	2,871.74	213.84
634 Central Library	2,347.85	0.00	2,347.85
635 Hawthorne Library	4,193.61	3,709.45	484.16
637 Jefferson Library	2,841.39	2,719.69	121.70
640 Rossiter Library	8,840.38	6,975.98	1,864.40
641 Smith Library	150.70	120.84	29.86
642 Four Georgians Library	3,522.35	3,522.35	0.00
643 Jim Darcy Library	5,878.52	5,701.35	177.17



# Trustees' Financial Summary

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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
644 Warren Library	3,864.51	3,319.13	545.38
645 Kessler Library	4,446.27	4,287.92	158.35
651 CRA Library	2,729.12	2,093.28	635.84
652 HMS Library	510.03	350.36	159.67
771 Maintenance Accounts	99.06	99.03	0.03
773 IDEA Part B	2,038,103.00	2,038,103.00	0.00
774 CRA Fire Restoration	6,799.80	5,273.97	1,525.83
775 Rossiter Flood FY18	74,496.59	74,496.59	0.00
777 Maintenance Sale Proceeds	5,955.36	4,539.03	1,416.33
793 IDEA Preschool	46,437.00	46,437.00	0.00
850 Work Comp MSGIA Closeout FY16	413.32	0.00	413.32
860 HeF Great Ideas Grants	28,539.09	28,539.09	0.00
861 Helena Education Foundation	30,720.33	30,720.33	0.00
<b>Total</b>	<b>7,189,981.32</b>	<b>7,210,172.55</b>	<b>-20,191.23</b>



# Trustees' Financial Summary

FY2017-18

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

### 17 - Adult Education Fund

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

PRC	Revenue	2017 Value	2018 Value
1111	District Levy - Real Property	245,186.56	273,975.43
1112	District Levy - Personal Property	6,201.85	12,972.89
1113	District Levy - Heavy Motor Vehicles	0.00	412.82
1114	District Levy - Pers Prop/Mobile Homes	1,444.33	2,023.73
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	572.65	0.00
1130	Tax Title and Property Sales	10.37	0.00
1190	Penalties and Interest on Taxes	417.72	413.33
1510	Interest Earnings	1,236.61	2,072.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>255,070.09</u>	<u>291,870.44</u>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>610 Adult Continuing Education Programs</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	0.00	20,573.00
			2XX Personal Services - Employee Benefits	0.00	78.18
<b>21XX Support Services - Students</b>					
			3XX Purchased Professional and Technical Services	1,500.00	1,500.00
<b>650 Adult Basic Education/GED Programs</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	139,138.67	159,802.72
			2XX Personal Services - Employee Benefits	610.46	722.77
			3XX Purchased Professional and Technical Services	6,895.13	0.00
			4XX Purchased Property Services	82.75	178.80
			5XX Other Purchased Services	12,220.13	12,509.49
			6XX Supplies and Materials	12,193.64	15,622.23
			7XX Property and Equipment Acquisition	10,445.99	0.00
<b>24XX Support Services - School Administration</b>					
			5XX Other Purchased Services	0.00	560.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			4XX Purchased Property Services	1,947.04	2,580.88
			5XX Other Purchased Services	39.80	0.00
<b>999 Undistributed</b>					
<b>61XX Operating Transfers to Other Funds</b>					
			910 Operating Transfers to Other Funds	100,000.00	72,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>285,073.61</u>	<u>286,128.07</u>



# Trustees' Financial Summary

**FY2017-18**

Submit ID:

**25 Lewis & Clark County**

**0487 Helena Elem**

## Schedule Of Changes Worksheet

**Fund Code 17**

Beginning Fund Balance						129,046.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						291,870.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						286,128.07 (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	190.85	Less Last Year	7,987.98	(4b)		-7,797.13
						-7,797.13 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						126,992.01 (5)



# Trustees' Financial Summary

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

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20	
PRC	Revenue		2017 Value	2018 Value
	1510 Interest Earnings		24.07	282.31
	1910 Rentals		29,855.59	33,428.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>29,879.66</u>	<u>33,710.98</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20		
PRC	Program	Function	Object		2017 Value	2018 Value	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>						
	<b>24XX Support Services - School Administration</b>						
			3XX Purchased Professional and Technical Services		180.00	180.00	
	<b>25XX Support Services - Business</b>						
			1XX Personal Services - Salaries		0.00	7,698.41	
			2XX Personal Services - Employee Benefits		0.00	36.43	
			5XX Other Purchased Services		5,400.00	5,400.00	
			6XX Supplies and Materials		3,199.00	5,198.00	
	<b>26XX Operation and Maintenance of Plant Services</b>						
			1XX Personal Services - Salaries		13,022.08	17,354.50	
			2XX Personal Services - Employee Benefits		222.40	321.67	
			5XX Other Purchased Services		0.00	0.42	
			6XX Supplies and Materials		713.00	132.47	
	<b>999 Undistributed</b>						
	<b>9999 Undistributed</b>						
			971 Residual Equity Transfers Out		0.00	51.90	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>22,736.48</u>	<u>36,373.80</u>	

Schedule Of Changes Worksheet					Fund Code 20	
Beginning Fund Balance					26,202.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,710.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,373.80	(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)					23,539.88	(5)



# Trustees' Financial Summary

FY2017-18

Submit ID:

25 Lewis & Clark County

0487 Helena Elem

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

### 28 - Technology Fund

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

PRC	Revenue	2017 Value	2018 Value
1111	District Levy - Real Property	502,404.06	501,691.78
1112	District Levy - Personal Property	14,320.26	25,137.19
1113	District Levy - Heavy Motor Vehicles	0.00	754.86
1114	District Levy - Pers Prop/Mobile Homes	3,069.20	3,962.81
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,209.67	0.00
1130	Tax Title and Property Sales	27.37	0.00
1190	Penalties and Interest on Taxes	889.64	806.00
1510	Interest Earnings	6,765.44	11,256.04
1900	Other Revenue from Local Sources	58,694.94	279,017.71
3281	State Technology Aid	30,876.92	0.00
3445	State Combined Fund School Block Grant	149,156.24	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>767,413.74</b>	<b>822,626.39</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
		3XX	Purchased Professional and Technical Services	94.50	1,378.80
		4XX	Purchased Property Services	313.56	0.00
		5XX	Other Purchased Services	0.00	79.20
		6XX	Supplies and Materials	30,290.20	1,499.99
		7XX	Property and Equipment Acquisition	9,964.86	0.00
		810	Dues and Fees	443.40	204.34
		<b>258X</b>	<b>Admin. Tech. - Technology Coordinator</b>		
		1XX	Personal Services - Salaries	84,972.25	66,640.77
		2XX	Personal Services - Employee Benefits	349.32	269.18
		3XX	Purchased Professional and Technical Services	69.00	4,214.48
		4XX	Purchased Property Services	4,596.32	1,073.13
		5XX	Other Purchased Services	57,815.65	12,924.88
		6XX	Supplies and Materials	199,604.75	342,176.61
		7XX	Property and Equipment Acquisition	65,261.12	448,447.51
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		5XX	Other Purchased Services	132,090.74	132,086.87
		6XX	Supplies and Materials	119.99	0.00
		7XX	Property and Equipment Acquisition	0.00	3,313.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>585,985.66</b>	<b>1,014,309.56</b>



# Trustees' Financial Summary

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Submit ID:

**25 Lewis & Clark County**

**0487 Helena Elem**

## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance						1,068,279.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						822,626.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,014,309.56 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	1,576.35	Less Last Year	38.59	(4b)		1,537.76
						1,537.76 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						878,134.46 (5)





# Trustees' Financial Summary

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

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2017 Value	2018 Value
	1925 Innovative Education Payment		171.00	0.00
	3445 State Combined Fund School Block Grant		0.00	78,043.45
	6100 Material Prior Period Revenue Adjustments		71.25	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>242.25</b>	<b>78,043.45</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2017 Value	2018 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						242.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						78,043.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						78,285.70	(5)



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

### 50 - Debt Service Fund

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

PRC	Revenue	2017 Value	2018 Value
1111	District Levy - Real Property	114,543.79	3,016,544.95
1112	District Levy - Personal Property	1,295.74	80,937.55
1113	District Levy - Heavy Motor Vehicles	0.00	4,813.48
1114	District Levy - Pers Prop/Mobile Homes	483.96	9,876.78
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	277.58	0.00
1130	Tax Title and Property Sales	30.59	0.00
1190	Penalties and Interest on Taxes	155.50	2,324.37
1510	Interest Earnings	19.32	8,915.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>116,806.48</b>	<b>3,123,412.14</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>					
			830 Special Assessments	117,542.48	135,021.35
			840 Principal On Debt	12,000.00	1,527,000.00
			850 Interest on Debt	765.00	1,716,323.89
			860 Agent Fees/Issuance Costs	595.00	385.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>130,902.48</b>	<b>3,378,730.24</b>

**Schedule Of Changes Worksheet Fund Code 50**

Beginning Fund Balance	-12,537.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,123,412.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,378,730.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-267,855.13	(5)



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

### 60 - Building Fund

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

PRC	Revenue	2017 Value	2018 Value
1510	Interest Earnings	1,275.68	656,668.83
1900	Other Revenue from Local Sources	0.00	3.00
1910	Rentals	0.00	2,015.55
5110	Sale of Bonds	0.00	61,107,615.80
5200	Sale or Compensation for Loss of Assets	610.05	595.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,885.73</b>	<b>61,766,898.92</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>26XX Operation and Maintenance of Plant Services</b>					
			3XX Purchased Professional and Technical Services	0.00	1,775.00
			5XX Other Purchased Services	0.00	550.00
			7XX Property and Equipment Acquisition	0.00	761,280.46
<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	568,019.26	29,902,651.02
			8XX Other Expenditures	0.00	32,800.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>568,019.26</b>	<b>30,699,056.48</b>

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	-366,143.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,766,898.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,699,056.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	18,236,892.12	
Less Last Year	170,273.05	(4b)
	18,066,619.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	48,768,317.86	(5)



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

### 61 - Building Reserve Fund

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

PRC	Revenue	2017 Value	2018 Value
1111	District Levy - Real Property	1,205,431.59	1,204,252.30
1112	District Levy - Personal Property	34,361.99	60,437.36
1113	District Levy - Heavy Motor Vehicles	0.00	1,811.97
1114	District Levy - Pers Prop/Mobile Homes	7,294.37	9,499.68
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,902.40	0.00
1130	Tax Title and Property Sales	52.58	0.00
1190	Penalties and Interest on Taxes	2,109.37	1,920.48
1510	Interest Earnings	9,205.85	21,930.16
1900	Other Revenue from Local Sources	24,603.46	20,546.99
5200	Sale or Compensation for Loss of Assets	8,405.54	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,294,367.15</b>	<b>1,320,398.94</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			6XX Supplies and Materials	2,399.00	0.00
<b>25XX Support Services - Business</b>					
			6XX Supplies and Materials	250.01	0.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			3XX Purchased Professional and Technical Services	107,431.22	83,676.03
			4XX Purchased Property Services	34,404.29	15,835.00
			5XX Other Purchased Services	3,489.20	635.20
			6XX Supplies and Materials	18,069.64	56,810.37
			7XX Property and Equipment Acquisition	35,301.22	17,770.00
			8XX Other Expenditures	124.58	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>					
			4XX Purchased Property Services	2,850.90	0.00
			6XX Supplies and Materials	1,305.00	0.00
			7XX Property and Equipment Acquisition	231,062.80	1,758,198.75
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			6XX Supplies and Materials	12,759.82	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>449,447.68</b>	<b>1,932,925.35</b>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance						1,591,642.33 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,320,398.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,932,925.35 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	1,173,198.96	Less Last Year	144,929.51	(4b)		1,028,269.45
						1,028,269.45 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,007,385.37 (5)



# Trustees' Financial Summary

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

### 70 - Day Care Enterprise Fund

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

PRC	Revenue	2017 Value	2018 Value
1510	Interest Earnings	3,219.91	6,434.67
1900	Other Revenue from Local Sources	775,423.54	696,378.98
1920	Contributions/Donations from Private Sources	0.00	892.00
4550	Federal Child Nutrition	0.00	23,671.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>778,643.45</b>	<b>727,377.56</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>920 Enterprise or Internal Service Programs</b>					
<b>32XX Enterprise Services</b>					
			1XX Personal Services - Salaries	658,541.80	574,805.18
			2XX Personal Services - Employee Benefits	2,905.17	2,471.15
			3XX Purchased Professional and Technical Services	7,124.95	5,400.00
			4XX Purchased Property Services	3,400.00	412.28
			5XX Other Purchased Services	21,273.63	20,930.92
			6XX Supplies and Materials	75,968.58	65,742.88
			8XX Other Expenditures	14,063.39	14,813.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>783,277.52</b>	<b>684,575.95</b>

#### Schedule Of Changes Worksheet

Fund Code 70

Beginning Fund Balance	531,416.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	727,377.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	684,575.95	(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)	574,217.64	(5)



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

### 74 - Purchasing Internal Service Fund

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

PRC	Revenue	2017 Value	2018 Value
1510	Interest Earnings	74.75	0.13
1900	Other Revenue from Local Sources	585.00	1,111.55
1945	Fees - Users/Resale of Supplies	55,457.97	0.00
1970	Services Provided Other Funds	0.00	54,520.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>56,117.72</b>	<b>55,632.65</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>920 Enterprise or Internal Service Programs</b>					
<b>32XX Enterprise Services</b>					
			1XX Personal Services - Salaries	35,101.36	0.00
			2XX Personal Services - Employee Benefits	1,361.90	0.00
			4XX Purchased Property Services	2,105.66	0.00
			5XX Other Purchased Services	6,776.52	6,500.00
			6XX Supplies and Materials	33,577.57	53,897.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>78,923.01</b>	<b>60,397.24</b>

#### Schedule Of Changes Worksheet Fund Code 74

Beginning Fund Balance	89,163.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55,632.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,397.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	84,398.85	(5)



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

### 77 - Miscellaneous Internal Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 77

PRC	Revenue	2017 Value	2018 Value
1510	Interest Earnings	268.83	1,118.03
1900	Other Revenue from Local Sources	53.60	0.00
1945	Fees - Users/Resale of Supplies	287,625.11	276,236.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>287,947.54</b>	<b>277,354.92</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>920 Enterprise or Internal Service Programs</b>					
<b>32XX Enterprise Services</b>					
	1XX		Personal Services - Salaries	75,725.12	85,825.13
	2XX		Personal Services - Employee Benefits	661.71	1,286.62
	3XX		Purchased Professional and Technical Services	60.00	0.00
	4XX		Purchased Property Services	34,009.34	28,596.60
	5XX		Other Purchased Services	72,656.71	81,437.55
	6XX		Supplies and Materials	49,581.66	46,599.63
	7XX		Property and Equipment Acquisition	25,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>257,694.54</b>	<b>243,745.53</b>

#### Schedule Of Changes Worksheet

Fund Code 77

Beginning Fund Balance	78,409.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	277,354.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	243,745.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	112,019.15	(5)





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

### 78 - Self Insurance Fund - Health

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

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	91,074.68	154,681.43
	1900 Other Revenue from Local Sources	0.00	16,846.84
	1970 Services Provided Other Funds	8,645,659.32	8,777,558.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>8,736,734.00</b>	<b>8,949,086.61</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			1XX Personal Services - Salaries	72,401.23	74,807.13
			2XX Personal Services - Employee Benefits	8,669,048.09	9,341,608.81
			3XX Purchased Professional and Technical Services	13,303.00	70,351.75
			5XX Other Purchased Services	9,347.39	8,593.08
			6XX Supplies and Materials	316.53	418.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>8,764,416.24</b>	<b>9,495,778.94</b>

#### Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance					13,344,960.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,949,086.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,495,778.94	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,798,268.29	(5)



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

### 79 - Self Insurance Fund - Liability

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

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	246.59	490.19
	1970 Services Provided Other Funds	535,109.00	566,861.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>535,355.59</u>	<u>567,351.19</u>

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

PRC	Program	Function	Object	2017 Value	2018 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			5XX Other Purchased Services	535,109.00	566,861.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>535,109.00</u>	<u>566,861.00</u>

#### Schedule Of Changes Worksheet Fund Code 79

Beginning Fund Balance					340,525.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					567,351.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					566,861.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					341,015.22	(5)



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

### 82 - Interlocal Agreement Fund

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

PRC	Revenue	2017 Value	2018 Value
1510	Interest Earnings	7,498.40	29,234.83
5300	Operating Transfers from Other Funds	900,000.00	781,031.00
5700	Resources Transferred from Other School Districts or Cooperatives	350,000.00	406,900.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,257,498.40</b>	<b>1,217,165.83</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance					2,307,279.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,217,165.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,524,445.73	(5)



# Trustees' Financial Summary

FY2017-18

Submit ID:

25 Lewis & Clark County

0487 Helena Elem

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

### 84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	1,929.62	3,218.45
	1900 Other Revenue from Local Sources	51.48	0.00
	1XXX Revenues from Student Activities	226,329.53	275,346.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>228,310.63</b>	<b>278,564.58</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	199,318.90	253,251.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>199,318.90</b>	<b>253,251.47</b>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	205,805.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	278,564.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	253,251.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	106.30	(4b)
	-106.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	231,011.81	(5)



# Trustees' Financial Summary

**FY2017-18**

Submit ID:

**25 Lewis & Clark County**

**0487 Helena Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2017 Value</b>	<b>2018 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	14,816.67	15,147.43
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	990,407.54	782,158.92
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	1,274,965.38	1,568,440.01
XX	457 1XXX 112	Certified Teacher Staff Salaries	38,237.80	37,907.75
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	20,432,672.72	20,678,181.62
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	185,303.10	100,327.20
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,146.81	3,845.32
XX	XXX 26XX 41X	Energy Utility Services	665,388.21	730,625.67
XX	XXX 4XXX 710	Land	377,384.30	892,160.17
XX	XXX 4XXX 715	Land Improvements	188,317.50	490,009.17
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	351,158.76	30,618,701.81
XX	XXX 4XXX 73X	Major Equipment-New	4,376.85	1,837.66
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	44,947.42	17,749.88
XX	XXX XXXX 535	Technology Communication Services	342,111.77	145,933.22
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	3,860.00	1,679.97
XX	XXX XXXX 645	Online Textbooks/E-Books	5,544.82	9,544.10
XX	XXX XXXX 682	Technology Supplies	59,407.46	27,099.75
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



# Trustees' Financial Summary

FY2017-18

Submit ID:

25 Lewis & Clark County

0487 Helena Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	801,857.02
b. Related Services Block Grant Entitlement	270,490.22
c. Total Entitlements Subject to Reversion	1,072,347.24

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,426,221.82
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	4,148,804.34
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 FY2020 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2017-18

Submit ID:

25 Lewis & Clark County

0487 Helena Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	2,507,637.50	227,421.58	0.00	0.00	0.00
280	1XXX	2XX	10,064.77	0.00	0.00	0.00	0.00
280	1XXX	3XX	220.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,329.59	1,679.97	0.00	0.00	0.00
280	1XXX	6XX	10,603.31	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,111,389.23	49,846.12	0.00	0.00	0.00
280	21XX	2XX	4,511.96	176.93	0.00	0.00	0.00
280	21XX	3XX	41,800.48	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	5,239.84	0.00	0.00	0.00	0.00
280	21XX	6XX	7,478.54	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	158,512.81	0.00	0.00	0.00	0.00
280	24XX	2XX	699.33	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	69.44	0.00	0.00	0.00	0.00
280	24XX	5XX	4,350.91	0.00	0.00	0.00	0.00
280	24XX	6XX	4,772.03	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			3,869,679.74	279,124.60	0.00	0.00	0.00

4,148,804.34

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 FY18 in TEAMS.



# Trustees' Financial Summary

FY2017-18

Submit ID:

25 Lewis & Clark County

0487 Helena Elem

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	6,012,427.80	-18,835.00	1,453,038.65	0.00	7,446,631.45
Buildings	29,903,000.41	0.00	1,757,193.07	0.00	31,660,193.48
Machinery and Equipment	4,038,590.52	0.00	904,117.59	9,616.30	4,933,091.81
Construction in Progress	74,462.51	0.00	10,345,682.11	74,462.51	10,345,682.11
Totals at Historical Cost	40,028,481.24	-18,835.00	14,460,031.42	84,078.81	54,385,598.85
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	40,028,481.24	-18,835.00	14,460,031.42	84,078.81	54,385,598.85

\* 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

FY2017-18

Submit ID:

25 Lewis & Clark County

0487 Helena Elem

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2017	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2018) [a+b-c-d]	(f) Current Portion Due FY2019	(g) Long-Term Portion Due FY2020
<b>Business Activities</b>							
Compensated Absences	0.00	71,609.46	0.00	0.00	71,609.46	21,913.90	49,695.56
Total Business Activity							
Non-bond Long-Term Liabilities	0.00	71,609.46	0.00	0.00	71,609.46	21,913.90	49,695.56
<b>Governmental Activities *</b>							
Compensated Absences	0.00	3,013,631.78	0.00	0.00	3,013,631.78	741,234.38	2,272,397.40
Total Governmental Activity							
Non-bond Long-Term Liabilities	0.00	3,013,631.78	0.00	0.00	3,013,631.78	741,234.38	2,272,397.40
<b>Bond(s)</b>							
06/01/1999	25,000.00	0.00	12,000.00	0.00	13,000.00	13,000.00	0.00
09/20/2017	0.00	55,000,000.00	1,415,000.00	0.00	53,485,000.00	1,880,000.00	51,605,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	25,000.00	55,000,000.00	1,427,000.00	0.00	53,498,000.00	1,893,000.00	51,605,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* 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

FY2017-18

Submit ID:

25 Lewis & Clark County

0487 Helena Elem

## Net Pension Liability FY2018

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	4,846,954.80	802,557.00	0.00	5,649,511.80
Net Pension - TRS	34,102,946.40	0.00	0.00	34,102,946.40

## Day Treatment Programs

Students attending day treatment programs require special consideration. Several factors influence how these students are enrolled in the district, whether or not they are counted for ANB, and how their educational program is funded. Those factors include:

- ✓ The program the student is enrolled in;
- ✓ Whether or not the student has an IEP; and
- ✓ If the school is either providing the educational services or paying for them;

### A. Approved day treatment programs

The following programs are considered private, non-sectarian day treatment programs for the purposes of tuition:

1. AWARE, Anaconda (operated in conjunction with the school district)
2. Intermountain, Helena and Kalispell
3. Youth Dynamics, Boulder and Bozeman (Bozeman is operated in conjunction with the school district)
4. New Day, Billings
5. Yellowstone Boys and Girls Ranch, Billings (the elementary is public school, the high school is private)

### B. ANB Calculation

Students placed in private, non-sectarian day treatment programs cannot be included in a district's ANB calculation. They may be enrolled at the district, if they are attending at district expense, but they should be marked "exclude from ANB" for the Fall and Spring count dates.

### C. FP-15 Tuition Reimbursement

Districts may apply for an FP-15 tuition reimbursement for resident students attending private, non-sectarian day treatment programs under an approved IEP in the previous school year. The request must be submitted no later than December 31 following the student's year of attendance. The request must include a copy of the tuition invoice from the day treatment program and a completed FP-15 Tuition Report. The payment to districts will be the lesser of: 1) the state portion of the per-ANB entitlement for which the district would have been eligible if the student had been enrolled in the resident district in the prior year; or 2) the district's actual payment of tuition or fees for the service for the student in the previous year.

## TUITION REPORT (FP-15)

School Year 2018 - 2019

**SECTION I: DISTRICT INFORMATION**

District Name <b>Helena Public Schools</b>	LE Number
District Contact <b>Janelle Mickelson</b>	Contact Phone <b>(406) 324-2040</b>
Email Address <b>jmickelson@helenaschools.org</b>	

**SECTION II: RESIDENT STUDENTS ATTENDING OUT OF STATE**

Student Name	State ID	Grade	Enrollment Start Date	Enrollment End Date	Tuition Paid by District	OPI Approved Tuition **
1.						
2.						
3.						
4.						
5.						
6.						
<b>Total Tuition Paid</b>						

**SECTION III: RESIDENT STUDENTS ATTENDING DAY TREATMENT PROGRAMS**

Grade	Enrollment Start Date	Enrollment End Date	Tuition Paid by District	OPI Approved Tuition **
3	07/01/2017	11/02/2017	4160.00	
2	07/01/2017		13,260.00	
2	07/01/2017	06/20/2018	13,130.00	
4	07/01/2017	05/24/2018	12,025.00	
3	07/01/2017		13,910.00	
2	09/25/2017	09/30/2017	325.00	
<b>Total Tuition Paid</b>				

**SECTION IV: AGREEMENTS AND SIGNATURES**

**A. DISTRICT OF RESIDENCE**

The above students are resident students attending in another district out of state for the year indicated and the district paid tuition for their attendance; OR the above students are resident students attending a day treatment program under an approved IEP at a private, non-sectarian school for the year indicated and the district paid tuition for their attendance.

Print name of Board Chair: \_\_\_\_\_

Signature of Board Chair: \_\_\_\_\_

**B. SUPERINTENDENT OF PUBLIC INSTRUCTION**

Acknowledges receipt of the above agreement and authorizes payment for students approved under this agreement.

Print name of OPI Representative: \_\_\_\_\_

Signature of OPI Representative: \_\_\_\_\_

**C. COUNTY SUPERINTENDENT**

Acknowledges receipt of the Tuition Report.

Print name of County Superintendent: \_\_\_\_\_

Signature of County Superintendent: \_\_\_\_\_

**Instructions:**

1. District of Residence completes applicable Sections I, II and III (attach copies of invoices for each student). Attach additional copies of page 1 if necessary.
2. The Board Chair of the District of Residence completes Section IV. The District of Residence returns the report to the Office of Public Instruction.
3. The Office of Public Instruction reviews the report and determines the amount of tuition the District of Residence is entitled. The report is returned to the District of Residence:
  - a. Out of State Tuition: 20-5-323, MCA
  - b. Day Treatment Tuition: 20-5-324, MCA
4. The District of Residence sends a copy of the report to the County Superintendent for their records.

**\*\*NOTE:** Tuition payments are made for students enrolled in the district either on the Fall or Spring Count Date and the payment is the lesser of the amount of DSA the district would have been eligible for had the student been enrolled in the district or the amount of tuition paid by the district.



**HELENA SCHOOL DISTRICT #1**

**2018-2019 BUDGET**

## Helena Public Schools Budget Overview

<b>Fund</b>	<b>Helena Elementary District No. 1</b>				<b>Helena High School District No. 1</b>			
	<b>FY 2017-18 Budget</b>	<b>FY 2018-19 Budget</b>	<b>Change \$</b>	<b>Change %</b>	<b>FY 2017-18 Budget</b>	<b>FY 2018-19 Budget</b>	<b>Change \$</b>	<b>Change %</b>
General	35,925,481.76	36,211,524.56	286,042.80	0.80%	22,563,945.95	22,892,553.20	328,607.25	1.46%
Transportation	3,903,727.00	4,088,893.35	185,166.35	4.74%	1,492,645.00	1,607,937.20	115,292.20	7.72%
Tuition	287,545.00	757,867.27	470,322.27	163.56%	254,516.00	364,225.83	109,709.83	43.11%
Retirement	5,540,000.00	5,622,979.05	82,979.05	1.50%	3,625,000.00	3,679,375.06	54,375.06	1.50%
Adult Education	300,655.00	362,261.73	61,606.73	20.49%	320,000.00	346,808.42	26,808.42	8.38%
Technology	1,588,741.28	1,397,058.11	(191,683.17)	-12.07%	1,684,326.97	1,506,947.94	(177,379.03)	-10.53%
Flexibility	149,398.49	78,285.70	(71,112.79)	-47.60%	94,030.31	49,233.72	(44,796.59)	-47.64%
Debt Service	3,377,511.25	4,544,530.13	1,167,018.88	34.55%	80,000.00	102,340.00	22,340.00	27.93%
Building Reserve	2,696,712.82	2,636,086.41	(60,626.41)	-2.25%	2,251,324.33	2,390,725.10	139,400.77	6.19%
<b>Total</b>	<b>53,769,772.60</b>	<b>55,699,486.31</b>	<b>1,929,713.71</b>	<b>3.59%</b>	<b>32,365,788.56</b>	<b>32,940,146.47</b>	<b>574,357.91</b>	<b>1.77%</b>

<b>Fund</b>	<b>Combined</b>		<b>Change \$</b>	<b>Change %</b>
	<b>FY 2017-18 Budget</b>	<b>FY 2018-198 Budget</b>		
General	58,489,427.71	59,104,077.76	614,650.05	1.05%
Transportation	5,396,372.00	5,696,830.55	300,458.55	5.57%
Tuition	542,061.00	1,122,093.10	580,032.10	107.00%
Retirement	9,165,000.00	9,302,354.11	137,354.11	1.50%
Adult Education	620,655.00	709,070.15	88,415.15	14.25%
Technology	3,273,068.25	2,904,006.05	(369,062.20)	-11.28%
Flexibility	243,428.80	127,519.42	(115,909.38)	-47.62%
Debt Service	3,457,511.25	4,646,870.13	1,189,358.88	34.40%
Building Reserve	4,948,037.15	5,026,811.51	78,774.36	1.59%
<b>Total</b>	<b>86,135,561.16</b>	<b>88,639,632.78</b>	<b>2,504,071.62</b>	<b>2.91%</b>

## HIGHLIGHTS

### District-Wide:

A 1.5% increase in salaries. A 1% increase in health benefits.

### General Fund:

Elementary Average Number Belonging (ANB) decreased by 36 and the High School ANB decreased by 10. An inflationary increase of 1.87% was provided for the basic and per-ANB entitlements, quality educator payment, Indian Education for All payment, American Indian achievement gap payment, and data for achievement payment. The guaranteed tax base (GTB) ratio was also increased. The special education instructional block grant rate decreased from \$151.16 to \$150.57 and the special education related services block grant decreased from \$50.38 to \$50.19. The threshold to determine disproportionate costs was also raised. State funding comparisons for Helena Public Schools are as follows:

	FY18		FY19		Increase/Decrease	
	Elementary	High School	Elementary	High School	Elementary	High School
Direct State Aid	\$13,753,954	\$9,142,540	\$13,926,851	\$9,284,973	\$172,897	\$142,434
Quality Educator	\$1,200,684	\$706,363	\$1,294,791	\$716,204	\$94,106	\$9,841
At risk	\$128,139	\$70,253	\$128,206	\$70,329	\$67	\$76
Indian Education for All	\$114,682	\$63,290	\$116,046	\$64,257	\$1,364	\$968
American Indian achievement gap	\$58,380	\$36,120	\$64,628	\$37,236	\$6,248	\$1,116
Data for achievement	-	-	\$111,140	\$61,541	\$111,140	\$61,541
SPED Allowable Costs	\$1,829,821	\$594,017	\$1,670,224	\$585,617	(\$159,597)	(\$8,401)
Guaranteed Tax Base Aid	\$6,761,241	\$4,362,523	\$7,511,218	\$5,051,705	\$749,978	\$689,182

Operating reserves increased from 3.71% to 6.68% in the elementary and from 4.81% to 5.68% in the high school.

### Transportation:

East Helena bus routes were eliminated from Helena School District routes. However, Helena High School District entered into an agreement with East Helena K-12 to provide transportation services for East Helena high school students attending Helena High School. Helena High School District will receive state and county transportation reimbursements for the routes. The contract with First Student increased by 2.1%. Improvement projects for bus drop off locations at Capital High School, Rossiter, and Smith were also incorporated into the budget.

During the 2017 Special Legislative Session, legislators eliminated the transportation block grants permanently, effective July 1, 2018. In addition, the state transportation reimbursement was reduced for both fiscal year 2018 and 2019. School districts are prohibited from increasing the permissive transportation levy to make up for the loss in revenues. The estimated shortfall \$165,377 for the elementary and \$66,960 for the high school. Helena School District will cover the shortfall with operating reserves.

### Tuition:

In an effort to mitigate increasing special education costs, the district increased the tuition budget to pay for the cost of educating resident students with special needs. A thorough



analysis of identifying students that meet the criteria was conducted with more costs being identified, which accounts for the increase in budget.

**Retirement:**

Budget authority was increased to account for employer's share of retirement and unemployment benefits associated with the 1.5% increase salaries.

**Adult Education:**

Staffing changes and adjustments in funding allocations for salaries account for the increases in budget authority.

**Technology:**

Both the elementary and high school have a perpetual technology levy, \$520,500 for the elementary and \$559,500 for the high school. Remaining fund balance for budget in the elementary was \$876,558.11 and \$947,447.94 in the high school, for a total budget of \$1,397,058.11 in the elementary and \$1,506,947.94 in the high school. The statutory appropriation for technology aid was eliminated for fiscal years 2018 and 2019. Beginning July 1, 2019, the statutory appropriation is reinstated. Historically, the elementary received approximately \$31,000 and the high school received approximately \$20,000 in technology aid.

**Flexibility:**

The amount budgeted reflects the combined block grant amounts receive in fiscal year 2018. All block grants were permanently eliminated; thus, no further revenues are anticipated in this fund.

**Debt Service:**

The budgeted amount for debt service payments on new bonds is \$2,225,500 for interest payments, \$1,880,000 for principal payments and agent fees are estimated to be \$2,500. This is the final year that the Kessler Bonds will be outstanding. Debt payments for the Kessler Bonds are \$13,000 for principal, \$225 for interest and \$175 for agent fees. Taxes for Special Improvement Districts (SIDs) are expected to be approximately \$155,275. At the end of fiscal year 2018 the elementary debt service fund had a deficit cash balance of \$267,855.13. The budget was increased by this amount to eliminate the deficit. The total elementary debt service budget is \$4,542,314.44. Although the high school is debt free, the high school budget of \$102,340 represents the expected taxes for SIDs.

**Building Reserve:**

Taxpayers approved 10-year building reserve levies in both the elementary and high school in November 2013, with the levies beginning in FY 2015, leaving six years remaining. The elementary levy is \$1,250,000 annually and the high school levy is \$750,000 annually. Remaining fund balance for budget in the elementary was \$834,186.41 and \$1,329,425.10 in the high school, for a total budget associated with the operational levy of \$2,079,425.10 in the elementary and \$2,077,159.23 in the high school. The district also took advantage of the new legislation allowing for a permissive levy to address facility improvements and repairs identified in the 2008 facility inventory completed by the State. The permissive levies are \$551,900 in the elementary and \$311,300 in the high school.

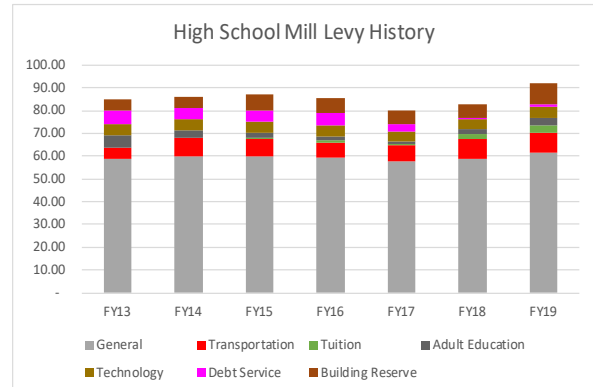
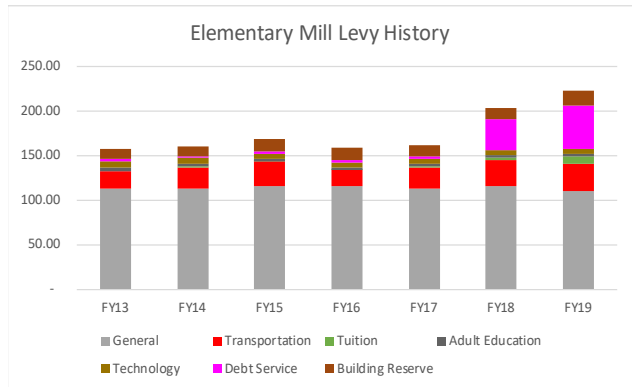
## Helena Public Schools Levied Mills History

### Helena Elementary District No. 1

<b>Fund</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
General	113.01	112.60	114.97	115.28	113.52	116.11	109.82
Transportation	19.67	24.48	28.61	18.29	23.47	28.99	31.52
Tuition	-	0.94	0.05	0.37	0.55	2.80	7.27
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	4.38	3.24	2.79	2.40	2.67	2.80	3.50
Technology	5.86	5.70	5.85	5.58	5.46	5.12	5.03
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	2.92	2.24	2.63	2.86	3.44	35.19	48.71
Building Reserve	11.26	10.96	14.04	13.39	13.10	12.29	17.43
<b>Total</b>	<b>157.10</b>	<b>160.16</b>	<b>168.94</b>	<b>158.17</b>	<b>162.21</b>	<b>203.30</b>	<b>223.28</b>

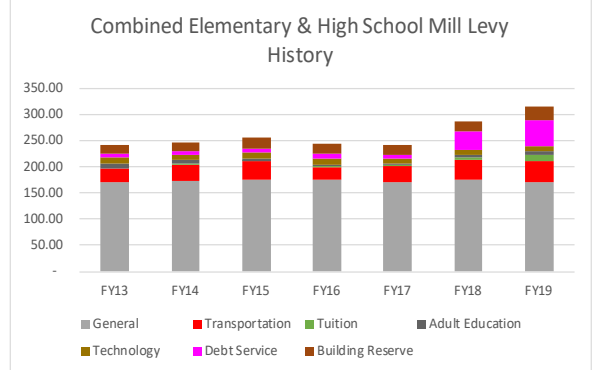
### Helena High School District No. 1

<b>Fund</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
General	58.72	59.80	60.04	59.31	57.86	58.80	61.80
Transportation	5.16	8.06	7.71	6.66	6.99	8.81	8.69
Tuition	-	-	0.27	0.91	0.76	2.00	3.22
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	5.14	3.61	2.11	1.59	0.69	2.52	3.07
Technology	5.05	4.89	5.03	4.85	4.73	4.41	4.95
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	5.99	5.02	5.15	5.89	2.85	0.50	0.88
Building Reserve	4.96	4.81	6.75	6.50	6.34	5.91	9.38
<b>Total</b>	<b>85.02</b>	<b>86.19</b>	<b>87.06</b>	<b>85.71</b>	<b>80.22</b>	<b>82.95</b>	<b>91.99</b>



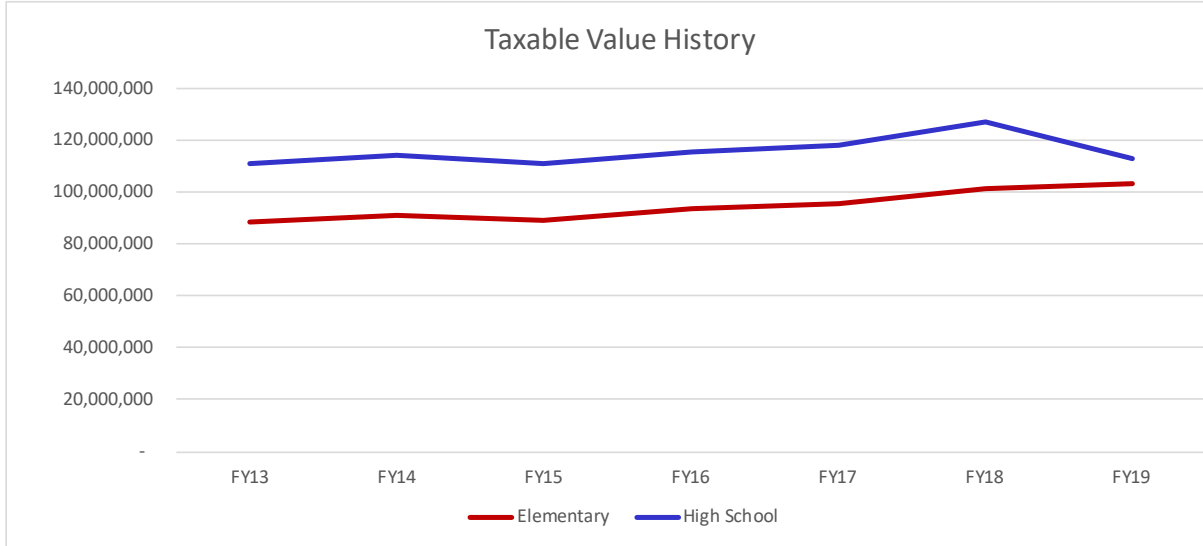
### Combined

<b>Fund</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
General	171.73	172.40	175.01	174.59	171.38	174.91	171.62
Transportation	24.83	32.54	36.32	24.95	30.46	37.80	40.21
Tuition	-	0.94	0.32	1.28	1.31	4.80	10.49
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	9.52	6.85	4.90	3.99	3.36	5.32	6.57
Technology	10.91	10.59	10.88	10.43	10.19	9.53	9.98
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	8.91	7.26	7.78	8.75	6.29	35.69	49.59
Building Reserve	16.22	15.77	20.79	19.89	19.44	18.20	26.81
<b>Total</b>	<b>242.12</b>	<b>246.35</b>	<b>256.00</b>	<b>243.88</b>	<b>242.43</b>	<b>286.25</b>	<b>315.27</b>



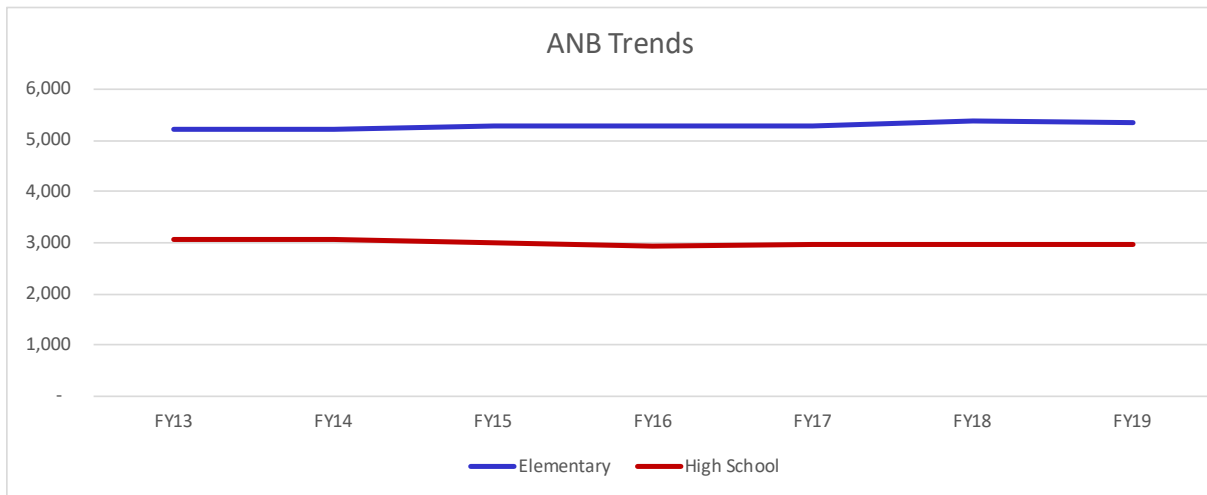
### Helena Public Schools Levied Taxable Value History

	FY13	FY14	FY15	FY16	FY17	FY18	FY19
<b>Elementary</b>	88,818,771	91,268,261	89,028,019	93,354,867	95,400,490	101,679,079	103,383,961
<b>High School</b>	110,845,060	114,384,554	111,124,592	115,304,637	118,270,566	126,978,847	113,074,896



### Helena Public Schools ANB Trends

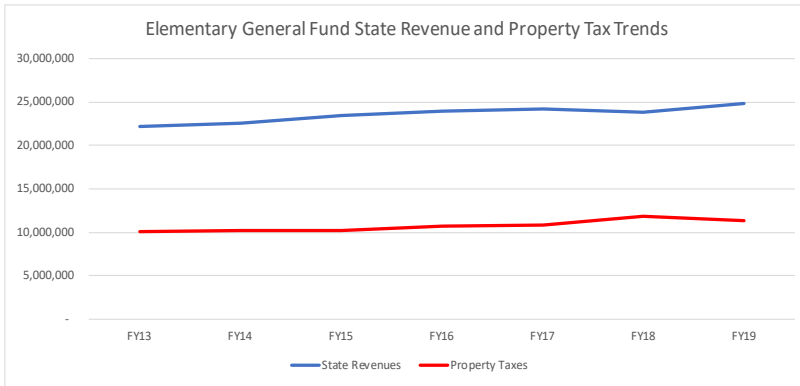
	FY13	FY14	FY15	FY16	FY17	FY18	FY19
<b>Elementary</b>	5,211	5,205	5,287	5,290	5,281	5,369	5,333
<b>High School</b>	3,058	3,068	3,009	2,934	2,979	2,963	2,953



### Helena Public Schools General Fund State Revenue vs Property Taxes

#### Helena Elementary District No. 1

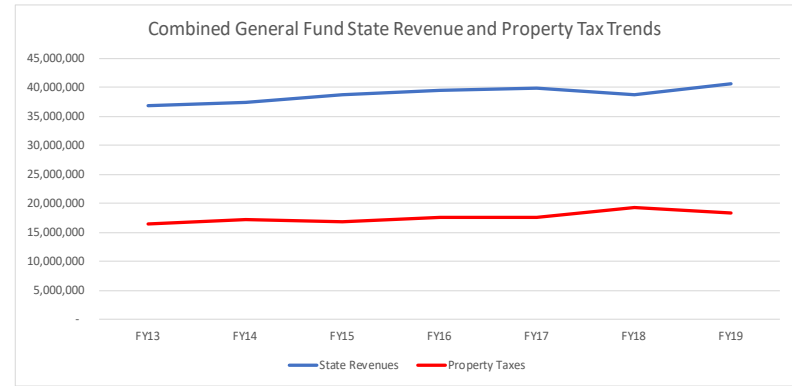
	FY13	FY14	FY15	FY16	FY17	FY18	FY19
State Revenues	22,209,726	22,556,936	23,466,234	23,969,204	24,143,592	23,846,902	24,823,104
Property Taxes	10,036,628	10,275,584	10,234,346	10,760,755	10,830,733	11,804,698	11,353,930



### Helena Public Schools General Fund State Revenue vs Property Taxes

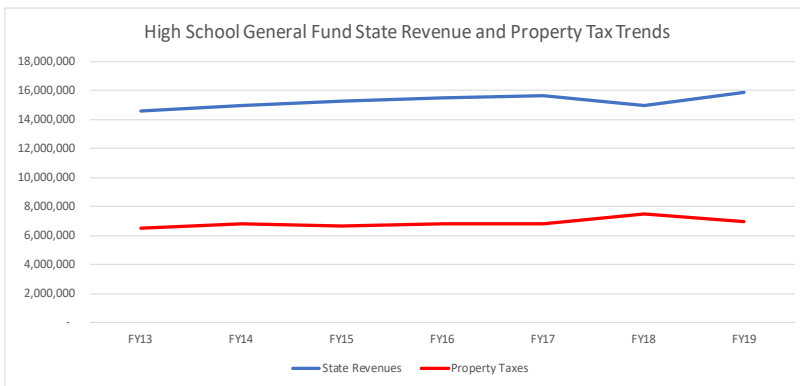
#### Combined

	FY13	FY14	FY15	FY16	FY17	FY18	FY19
State Revenues	36,807,172	37,509,828	38,754,638	39,433,740	39,794,993	38,822,008	40,694,966
Property Taxes	16,546,525	17,116,482	16,907,217	17,598,381	17,674,162	19,271,881	18,340,445



#### Helena High School District No. 1

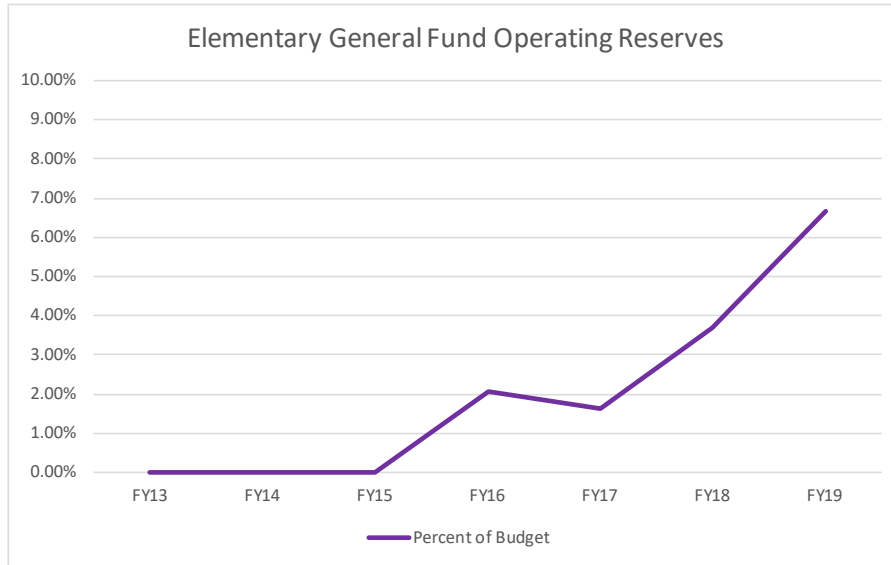
	FY13	FY14	FY15	FY16	FY17	FY18	FY19
State Revenues	14,597,445	14,952,892	15,288,403	15,464,536	15,651,401	14,975,106	15,871,862
Property Taxes	6,509,897	6,840,898	6,672,871	6,837,625	6,843,429	7,467,182	6,986,514



## Helena Public Schools General Fund Operating Reserves

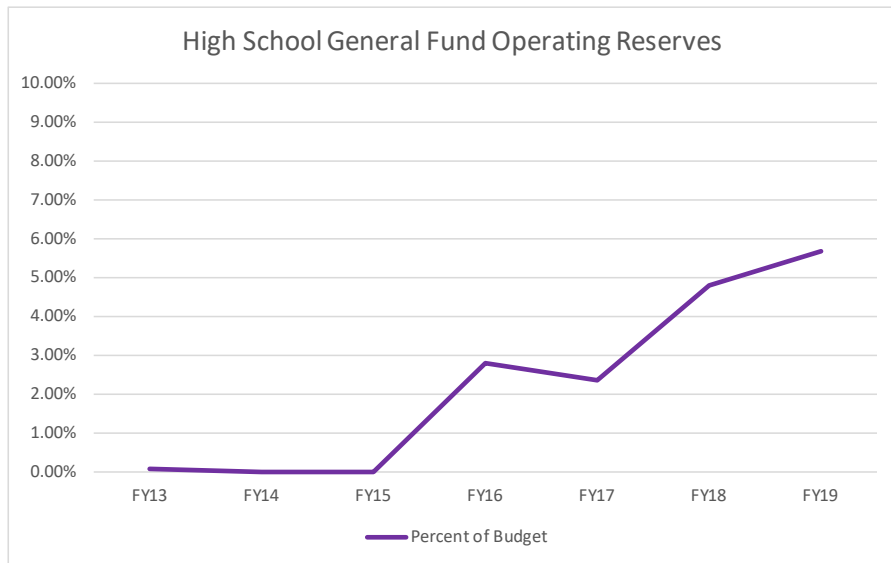
### Helena Elementary District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Operating Reserves	-	-	-	716,617.33	576,901.25	1,331,087.86	2,419,766.95
Percent of Budget	0.00%	0.00%	0.00%	2.06%	1.64%	3.71%	6.68%



### Helena High School District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Operating Reserves	14,052.40	-	-	625,489.38	532,966.52	1,085,275.98	1,300,324.87
Percent of Budget	0.07%	0.00%	0.00%	2.80%	2.36%	4.81%	5.68%

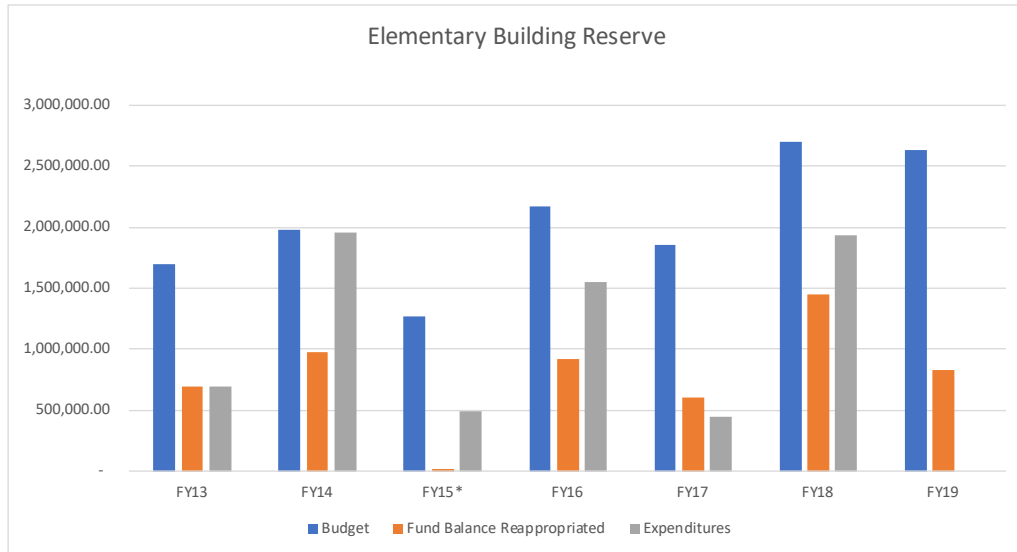


## Helena Public Schools Building Reserve Fund History

### Helena Elementary District No. 1

	FY13	FY14	FY15*	FY16	FY17	FY18	FY19
Budget	1,694,642.80	1,975,747.14	1,262,911.17	2,172,678.93	1,855,793.35	2,696,712.82	2,636,086.41
Fund Balance Reappropriated	693,892.80	974,747.14	12,161.17	922,378.93	601,793.35	1,446,712.82	834,186.41
Expenditures	692,099.69	1,960,183.65	487,512.67	1,547,049.48	449,447.68	1,930,659.48	

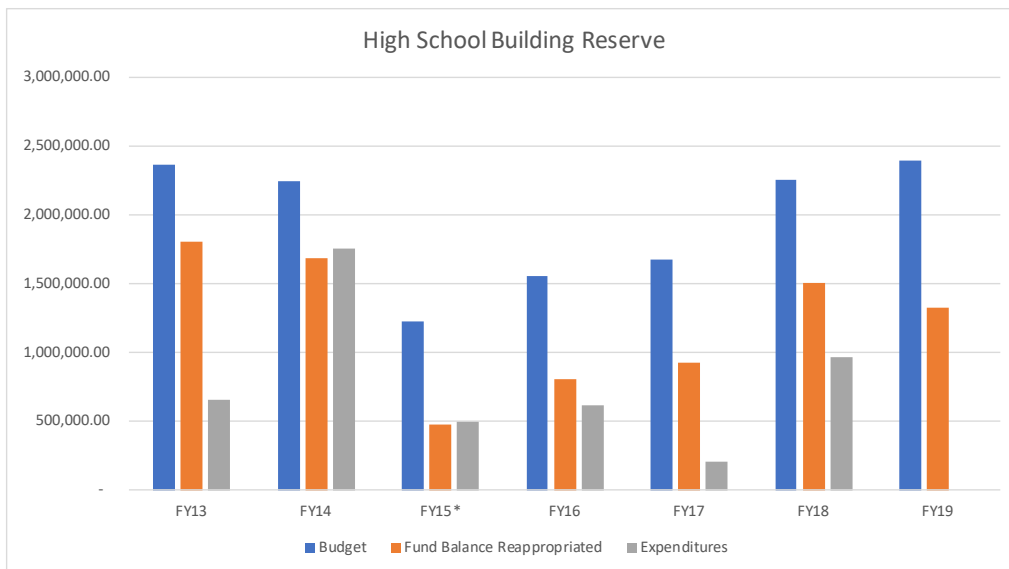
\* Elementary levy increased from \$1,000,000 to \$1,250,000



### Helena High School District No. 1

	FY13	FY14	FY15*	FY16	FY17	FY18	FY19
Budget	2,361,682.51	2,240,359.99	1,229,841.34	1,554,332.74	1,678,900.61	2,251,324.33	2,390,725.10
Fund Balance Reappropriated	1,808,682.51	1,685,859.99	477,991.34	803,682.74	928,150.61	1,501,324.33	1,329,425.10
Expenditures	659,873.00	1,757,935.57	493,892.26	616,644.82	207,485.97	966,387.73	

\* High School levy increased from \$550,000 to \$750,000

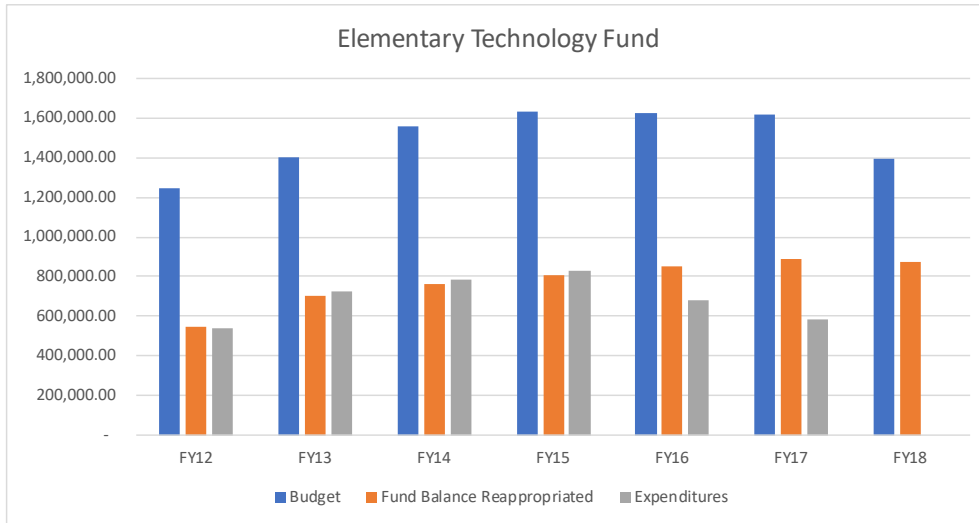


## Helena Public Schools Technology Fund History

### Helena Elementary District No. 1

	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
Budget	1,243,193.16	1,398,766.85	1,554,853.74	1,630,826.21	1,623,390.28	1,614,346.36	1,397,058.11
Fund Balance Reappropriated	548,535.15	705,336.84	764,150.17	809,034.83	848,870.62	886,813.20	876,558.11
Expenditures	539,103.48	726,656.27	781,736.86	833,136.08	683,583.04	585,985.66	

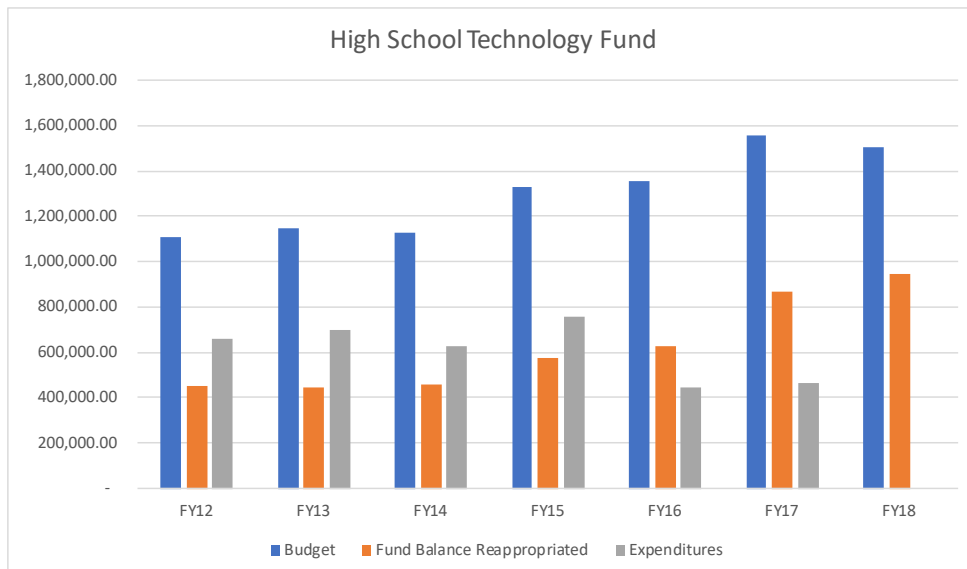
**Elementary perpetual levy is \$520,500, beginning in FY2006**



### Helena High School District No. 1

	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
Budget	1,109,099.74	1,144,156.96	1,130,131.15	1,326,496.87	1,352,400.04	1,558,418.16	1,506,947.94
Fund Balance Reappropriated	454,082.69	446,313.62	461,342.95	574,190.01	628,137.93	868,308.76	947,447.94
Expenditures	661,850.26	695,498.99	624,483.56	756,477.56	444,468.24	461,702.64	

**High school perpetual levy is \$559,500, beginning in FY2006**





# Budget Report

## FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

**Due Dates:**

*Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)*

*Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)*

*County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)*

*County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)*

### District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
<b>District:</b>	5,333	N/A	103,380,673

\* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

### Certification

**District Clerk:**

Janelle Mickelson

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chairperson, School Trustees:**

Sarah Sullivan

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:**

Katrina Chaney

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chairperson, County Commissioners:**

\_\_\_\_\_  
(Print)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Name of Contact:**

\_\_\_\_\_  
(Print)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Phone)





# Budget Report

## FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

### Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	36,211,524.56	2,419,766.95	10%	6.68%	0.00	24,857,594.16	11,353,930.40	109.82
10 Transportation	4,088,893.35	793,521.91	20%	19.41%	0.00	830,690.16	3,258,203.19	31.52
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	757,867.27		N/A		6,245.89	0.00	751,621.38	7.27
14 Retirement	5,622,979.05	1,124,595.81	20%	20.00%	549,567.68	5,073,411.37		
17 Adult Education	362,261.73	126,791.61	35%	35.00%	9.55	0.00	362,252.18	3.50
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,397,058.11	0.00	N/A	0.00%	876,558.11	0.00	520,500.00	5.03
29 Flexibility	78,285.70	0.00	N/A	0.00%	78,285.70	0.00	0.00	0.00
61 Building Reserve	2,636,086.41	0.00	N/A	0.00%	834,186.41	0.00	1,801,900.00	17.43
<b>Total of All Funds</b>	<b>51,154,956.18</b>	<b>4,464,676.28</b>			<b>2,344,853.34</b>	<b>30,761,695.69</b>	<b>18,048,407.15</b>	<b>174.57</b>

50 Debt Service								
Tax Jurisdiction								
#1	4,531,130.13	0.00	20-9-438	0.00%	0.00	0.00	4,531,130.13	46.77
KESSLER	13,400.00	0.00	20-9-438	0.00%	784.31	0.00	12,615.69	1.94



# Budget Report

## FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

### General Fund Limits And Reserves Worksheet

#### PART I. Certified Budget Data

##### ANB By Budget Unit:

E1	HELENA K-6	4,163
M1	HELENA 7-8	1,170

\* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	13,926,850.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,294,790.70
D.	At Risk Student	(I-D)	128,206.22
E.	Indian Education For All	(I-E)	116,046.08
F.	American Indian Achievement Gap	(I-F)	64,628.00
G.	Data For Achievement	(I-G)	111,139.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,670,224.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	188,440.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

#### PART II. General Fund Budget Limits

##### Prior Year Budget Data:

A.	ANB	(II-A)	5,369
B.	BASE Budget Limit	(II-B)	28,803,272.36
C.	Maximum Budget Limit	(II-C)	36,060,873.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	6,992,209.40
E.	Adopted Budget	(II-E)	35,925,481.76

##### Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	28,978,136.97
H.	Maximum Budget Limit	(II-H)	36,211,524.56
I.	Highest Budget Without a Vote	(II-I)	35,971,541.56
J.	Highest Budget	(II-J)	36,211,524.56
K.	Highest Voted Amount	(II-K)	239,983.00
L.	Amount Approved on Ballot by Voters	(II-L)	239,983.00
M.	Adopted Budget	(II-M)	36,211,524.56



# Budget Report

## FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

### PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,419,766.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,419,766.95

### PART V. General Fund Worksheet

#### General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		36,211,524.56
1.	BASE Budget Limit	(V-A1)	28,978,136.97	
2.	Over-BASE Budget	(V-A2)	7,233,387.59	

#### Funding The BASE Budget:

B.	Direct State Aid	(V-B)		13,926,850.72
1.	Direct State Aid Paid By State	(V-B1)	13,926,850.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,294,790.70
D.	At Risk Student	(V-D)		128,206.22
E.	Indian Education For All	(V-E)		116,046.08
F.	American Indian Achievement Gap	(V-F)		64,628.00
G.	Data For Achievement	(V-G)		111,139.72
H.	Special Education Allowable Cost Payment	(V-H)		1,670,224.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		33,295.01
1.	Actual Non-Levy Revenue	(V-J1)	33,295.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		11,632,956.40
1.	State Guaranteed Tax Base Aid	(V-L1)	7,511,218.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,121,738.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		28,978,136.97

#### Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,195.19
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	1,195.19	



# Budget Report

## FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,232,192.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,233,387.59

### Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.86
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		69.96
	1. District Property Tax Levy Mills	(V-U1)	69.96	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		109.82

\* Should be approximately equal to (Taxable Value X .001) X BASE Mills

\*\* BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



# Budget Report FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

## 01 General Fund

Adopted Budget	0001	36,211,524.56
<b>Budget Uses</b>		
Expenditure Budget	0002	36,211,524.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
<b>Estimated Funding Sources</b>		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	13,926,850.72
Quality Educator	3111	1,294,790.70
At Risk Student	3112	128,206.22
Indian Education For All	3113	116,046.08
American Indian Achievement Gap	3114	64,628.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,670,224.12
Data For Achievement	3116	111,139.72
State Guaranteed Tax Base Aid	3120	7,511,218.40
<b>Actual Non-levy Revenue and Funding Sources</b>		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	32,396.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	898.57
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
<b>Anticipated Non-levy Revenue and Funding Sources - BASE</b>		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00
<b>Anticipated Non-levy Revenue and Funding Sources - Over-BASE</b>		
Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00



# Budget Report

FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	1,195.19
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00
<b>Other Non-levy Revenue</b>			
District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00
<b>Levies</b>			
Mandatory Non-isolated Levy	1110(a)		0.00
BASE Levy	1110(b)	4,121,738.00	
Over-BASE Levy	1110(c)	7,232,192.40	
District Tax Levy		1110	11,353,930.40
Total Estimated Revenues to Fund Adopted Budget		0004	36,211,524.56
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



# Budget Report

FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

## 10 Transportation Fund

Adopted Budget	0001	4,088,893.35
<b>Budget Uses</b>		
Expenditure Budget	0002	4,088,893.35
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	755,172.87
Contingency	0006	75,517.29
Over-Schedule	0011	3,258,203.19
Fund Balance for Budget	TFS48	793,521.91
Operating Reserve	0961	793,521.91
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
<b>Reimbursements</b>		
County On-Schedule Trans Reimb	2220	415,345.08
State On-Schedule Trans Reimb	3210	415,345.08
District Tax Levy	1110	3,258,203.19
District Mills	999	31.52
Total Estimated Revenues to Fund Adopted Budget	0004	4,088,893.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

## 11 Bus Depreciation Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00





# Budget Report FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

## 13 Tuition Fund

Adopted Budget	0001	757,867.27
<b>Budget Uses</b>		
Expenditure Budget	0002	757,867.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,245.89
Unreserved Fund Balance Reappropriated	0970	6,245.89
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	751,621.38
District Mills	999	7.27
Total Estimated Revenues to Fund Adopted Budget	0004	757,867.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

## 14 Retirement Fund

Adopted Budget	0001	5,622,979.05
<b>Budget Uses</b>		
Expenditure Budget	0002	5,622,979.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,674,163.49
Operating Reserve	0961	1,124,595.81
Unreserved Fund Balance Reappropriated	0970	549,567.68
<b>Estimated Funding Sources</b>		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,073,411.37
Total Estimated Revenues to Fund Adopted Budget	0004	5,622,979.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

## 17 Adult Education Fund

Adopted Budget	0001	362,261.73
<b>Budget Uses</b>		
Expenditure Budget	0002	362,261.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	126,801.16
Operating Reserve	0961	126,791.61
Unreserved Fund Balance Reappropriated	0970	9.55
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	362,252.18
District Mills	999	3.50
Total Estimated Revenues to Fund Adopted Budget	0004	362,261.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

## 19 Non-Operating Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
<b>Reimbursements</b>		
County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

## 28 Technology Fund

Adopted Budget	0001	1,397,058.11
<b>Budget Uses</b>		
Expenditure Budget	0002	1,397,058.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	876,558.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	876,558.11
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	520,500.00
District Mills	999	5.03
Total Estimated Revenues to Fund Adopted Budget	0004	1,397,058.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

## 29 Flexibility Fund

Adopted Budget	0001	78,285.70
<b>Budget Uses</b>		
Expenditure Budget	0002	78,285.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,285.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78,285.70
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	78,285.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

## 50 Debt Service Fund

#1

Taxable Value		96,873,742.00
Adopted Budget	0001	4,531,130.13
<b>Budget Uses</b>		
Expenditure Budget	0002	4,263,275.00
Add To Fund Balance	0003	267,855.13
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-268,639.44
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,531,130.13
Jurisdiction Mills	999	46.77
Total Estimated Revenues to Fund Adopted Budget	0004	4,531,130.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

### Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	09/20/2017	06/30/2037	55,000,000.00	51,705,000.00	1,880,000.00	2,225,500.00	2,500.00
<b>Total Bond Requirements</b>							4,108,000.00

### SIDs

Issue Type	Amount
Elementary	155,275.00
<b>Total SID Requirements</b>	155,275.00
<b>Total Debt Service Requirements</b>	0002 <u>4,263,275.00</u>



# Budget Report

FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

## KESSLER

Taxable Value		6,506,931.00
Adopted Budget	0001	13,400.00
<b>Budget Uses</b>		
Expenditure Budget	0002	13,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	784.31
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	784.31
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,615.69
Jurisdiction Mills	999	1.94
Total Estimated Revenues to Fund Adopted Budget	0004	13,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

## Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	06/01/1999	06/30/2019	185,283.00	0.00	13,000.00	225.00	175.00
<b>Total Bond Requirements</b>							13,400.00
<b>Total Debt Service Requirements</b>						0002	13,400.00





# Budget Report

## FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID:

### 61 Building Reserve Fund

Adopted Budget		0001	2,636,086.41
<b>Budget Uses</b>			
Expenditure Budget		0002	2,636,086.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	834,186.41
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	834,186.41
TIF Fund Balance Reappropriated		0973	0.00
<b>Estimated Funding Sources</b>			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)		1,250,000.00
Building Reserve Permissive Levy	1110(b)		551,900.00
District Tax Levy		1110	1,801,900.00
District Mills		999	17.43
Building Reserves Voted Mills			12.09
Building Reserves Permissive Mills			5.34
Total Estimated Revenues to Fund Adopted Budget		0004	2,636,086.41

#### Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	12,500,000.00	10	5,000,000.00	1,250,000.00	1,250,000.00
<b>Total</b>					<b>1,250,000.00</b>



# Budget Report

## FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID:

**Due Dates:**

*Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)*

*Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)*

*County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)*

*County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)*

**District ANB And Taxable Valuation**

	ANB		Taxable Valuation
	EL	HS	
<b>District:</b>	N/A	* 2,953	113,071,608

\* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

**Certification**

**District Clerk:**

Janelle Mickelson

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chairperson, School Trustees:**

Sarah Sullivan

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:**

Katrina Chaney

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chairperson, County Commissioners:**

\_\_\_\_\_  
(Print)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Name of Contact:**

\_\_\_\_\_  
(Print)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Phone)



# Budget Report

FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID:

## Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	22,892,553.20	1,300,324.87	10%	5.68%	0.00	15,906,038.82	6,986,514.38	61.80
10 Transportation	1,607,937.20	310,543.32	20%	19.31%	0.00	624,861.39	983,075.81	8.69
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	364,225.83		N/A		0.00	0.00	364,225.83	3.22
14 Retirement	3,679,375.06	735,875.01	20%	20.00%	429,025.16	3,250,349.90		
17 Adult Education	346,808.42	109,521.87	35%	31.58%	0.00	0.00	346,808.42	3.07
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,506,947.94	0.00	N/A	0.00%	947,447.94	0.00	559,500.00	4.95
29 Flexibility	49,233.72	0.00	N/A	0.00%	49,233.72	0.00	0.00	0.00
61 Building Reserve	2,390,725.10	0.00	N/A	0.00%	1,329,425.10	0.00	1,061,300.00	9.38
<b>Total of All Funds</b>	<b>32,837,806.47</b>	<b>2,456,265.07</b>			<b>2,755,131.92</b>	<b>19,781,250.11</b>	<b>10,301,424.44</b>	<b>91.11</b>

50 Debt Service								
Tax Jurisdiction								
#1								
#1	102,340.00	0.00	20-9-438	0.00%	2,818.28	0.00	99,521.72	0.88



# Budget Report

## FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID:

### General Fund Limits And Reserves Worksheet

#### PART I. Certified Budget Data

**ANB By Budget Unit:** H1 HELENA HS 9-12 2,953 \*

\* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,284,973.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	716,203.95
D.	At Risk Student	(I-D)	70,329.11
E.	Indian Education For All	(I-E)	64,257.28
F.	American Indian Achievement Gap	(I-F)	37,236.00
G.	Data For Achievement	(I-G)	61,540.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	585,616.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	230,146.00

#### PART II. General Fund Budget Limits

##### Prior Year Budget Data:

A.	ANB	(II-A)	2,963
B.	BASE Budget Limit	(II-B)	18,135,516.87
C.	Maximum Budget Limit	(II-C)	22,584,436.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,398,429.08
E.	Adopted Budget	(II-E)	22,563,945.95

##### Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,386,832.55
H.	Maximum Budget Limit	(II-H)	22,892,553.20
I.	Highest Budget Without a Vote	(II-I)	22,785,382.20
J.	Highest Budget	(II-J)	22,892,553.20
K.	Highest Voted Amount	(II-K)	107,171.00
L.	Amount Approved on Ballot by Voters	(II-L)	107,171.00
M.	Adopted Budget	(II-M)	22,892,553.20



# Budget Report

## FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID:

### PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,300,324.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,300,324.87

### PART V. General Fund Worksheet

#### General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		22,892,553.20
1.	BASE Budget Limit	(V-A1)	18,386,832.55	
2.	Over-BASE Budget	(V-A2)	4,505,720.65	

#### Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,284,973.37
1.	Direct State Aid Paid By State	(V-B1)	9,284,973.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		716,203.95
D.	At Risk Student	(V-D)		70,329.11
E.	Indian Education For All	(V-E)		64,257.28
F.	American Indian Achievement Gap	(V-F)		37,236.00
G.	Data For Achievement	(V-G)		61,540.52
H.	Special Education Allowable Cost Payment	(V-H)		585,616.92
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		34,056.40
1.	Actual Non-Levy Revenue	(V-J1)	34,056.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,532,619.00
1.	State Guaranteed Tax Base Aid	(V-L1)	5,051,704.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,480,914.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,386,832.55

#### Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		120.57
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	120.57	



# Budget Report

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3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00
4.	Oil & Gas Revenues	(V-O4)	0.00
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00
6.	Excess Levy Over-BASE	(V-O6)	0.00
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)	4,505,600.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)	4,505,720.65

**Mill Levies:**

R.	District Non-Isolated Mills	(V-R)	0.00
S.	BASE Mills - Elementary	(V-S)	0.00
T.	BASE Mills - High School	(V-T)	21.95
U.	Over-BASE Mills	(V-U)	39.85
	1. District Property Tax Levy Mills	(V-U1)	39.85
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00
V.	Total General Fund Mills	(V-V)	61.80

\* Should be approximately equal to (Taxable Value X .001) X BASE Mills

\*\* BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



# Budget Report

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Submit ID:

## 01 General Fund

Adopted Budget	0001	22,892,553.20
<b>Budget Uses</b>		
Expenditure Budget	0002	22,892,553.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
<b>Estimated Funding Sources</b>		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	9,284,973.37
Quality Educator	3111	716,203.95
At Risk Student	3112	70,329.11
Indian Education For All	3113	64,257.28
American Indian Achievement Gap	3114	37,236.00
State Spec Ed Allowable Cost Pymt to Districts	3115	585,616.92
Data For Achievement	3116	61,540.52
State Guaranteed Tax Base Aid	3120	5,051,704.70
<b>Actual Non-levy Revenue and Funding Sources</b>		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	22,139.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	11,916.69
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
<b>Anticipated Non-levy Revenue and Funding Sources - BASE</b>		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00
<b>Anticipated Non-levy Revenue and Funding Sources - Over-BASE</b>		
Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00



# Budget Report

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Individual Tuition		1310	120.57
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00
<b>Other Non-levy Revenue</b>			
District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00
<b>Levies</b>			
Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	2,480,914.30	
Over-BASE Levy	1110(c)	4,505,600.08	
District Tax Levy		1110	6,986,514.38
Total Estimated Revenues to Fund Adopted Budget		0004	22,892,553.20
Estimated Revenues Exceeding Adopted Budget		0004a	0.00





# Budget Report

FY 2019

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0488 Helena H S

Submit ID:

## 10 Transportation Fund

Adopted Budget	0001	1,607,937.20
<b>Budget Uses</b>		
Expenditure Budget	0002	1,607,937.20
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	568,055.81
Contingency	0006	56,805.58
Over-Schedule	0011	983,075.81
Fund Balance for Budget	TFS48	310,543.32
Operating Reserve	0961	310,543.32
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
<b>Reimbursements</b>		
County On-Schedule Trans Reimb	2220	312,430.69
State On-Schedule Trans Reimb	3210	312,430.70
District Tax Levy	1110	983,075.81
District Mills	999	8.69
Total Estimated Revenues to Fund Adopted Budget	0004	1,607,937.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID:

## 11 Bus Depreciation Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00



# Budget Report FY 2019

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Submit ID:

## 13 Tuition Fund

Adopted Budget	0001	364,225.83
<b>Budget Uses</b>		
Expenditure Budget	0002	364,225.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	364,225.83
District Mills	999	3.22
Total Estimated Revenues to Fund Adopted Budget	0004	364,225.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID:

## 14 Retirement Fund

Adopted Budget	0001	3,679,375.06
<b>Budget Uses</b>		
Expenditure Budget	0002	3,679,375.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,164,900.17
Operating Reserve	0961	735,875.01
Unreserved Fund Balance Reappropriated	0970	429,025.16
<b>Estimated Funding Sources</b>		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,250,349.90
Total Estimated Revenues to Fund Adopted Budget	0004	3,679,375.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2019

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0488 Helena H S

Submit ID:

## 17 Adult Education Fund

Adopted Budget	0001	346,808.42
<b>Budget Uses</b>		
Expenditure Budget	0002	346,808.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	109,521.87
Operating Reserve	0961	109,521.87
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	346,808.42
District Mills	999	3.07
Total Estimated Revenues to Fund Adopted Budget	0004	346,808.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2019

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0488 Helena H S

Submit ID:

## 19 Non-Operating Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
<b>Reimbursements</b>		
County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2019

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Submit ID:

## 28 Technology Fund

Adopted Budget	0001	1,506,947.94
<b>Budget Uses</b>		
Expenditure Budget	0002	1,506,947.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	947,447.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	947,447.94
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	559,500.00
District Mills	999	4.95
Total Estimated Revenues to Fund Adopted Budget	0004	1,506,947.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID:

## 29 Flexibility Fund

Adopted Budget	0001	49,233.72
<b>Budget Uses</b>		
Expenditure Budget	0002	49,233.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,233.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,233.72
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,233.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00





# Budget Report

FY 2019

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0488 Helena H S

Submit ID:

## 50 Debt Service Fund

#1

Taxable Value		113,071,608.00
Adopted Budget	0001	102,340.00
<b>Budget Uses</b>		
Expenditure Budget	0002	102,340.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,818.28
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,818.28
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	99,521.72
Jurisdiction Mills	999	0.88
Total Estimated Revenues to Fund Adopted Budget	0004	102,340.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

### SIDs

<u>Issue Type</u>	<u>Amount</u>
High School	102,340.00
<b>Total SID Requirements</b>	102,340.00
<b>Total Debt Service Requirements</b>	102,340.00



# Budget Report

FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID:

## 61 Building Reserve Fund

Adopted Budget		0001	2,390,725.10
<b>Budget Uses</b>			
Expenditure Budget		0002	2,390,725.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,329,425.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,329,425.10
TIF Fund Balance Reappropriated		0973	0.00
<b>Estimated Funding Sources</b>			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	750,000.00	
Building Reserve Permissive Levy	1110(b)	311,300.00	
District Tax Levy		1110	1,061,300.00
District Mills		999	9.38
Building Reserves Voted Mills			6.63
Building Reserves Permissive Mills			2.75
Total Estimated Revenues to Fund Adopted Budget		0004	2,390,725.10

### Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	7,500,000.00	10	3,000,000.00	750,000.00	750,000.00
<b>Total</b>					<b>750,000.00</b>

**Helena School District #1**  
**Expenditure Budget to Actual - All Budgeted Funds**  
**August 2, 2018**

	2018-19 Budget	Prior Month-to- Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>Elementary School Funds</b>						
General Fund - 101	36,211,525	780,142	821,786	35,389,738	29,032,098	6,357,640
Transportation - 110	4,088,893	32,893	44,234	4,044,660	327,295	3,717,365
Bus Depreciation - 111	0	0	0	0	0	0
Tuition - 113	757,867	0	0	757,867	46,426	711,441
Retirement - 114	5,622,979	76,375	76,375	5,546,604	4,004,012	1,542,592
Technology - 128	1,397,058	32,612	33,005	1,364,053	362,022	1,002,031
Flexibility - 129	78,286	0	0	78,286	0	78,286
Debt Service - 150	4,544,530	0	0	4,544,530	0	4,544,530
Debt Service #2 - 152	13,466	0	0	13,466	0	13,466
Building Reserve (Old) - 161	0	0	0	0	0	0
Building Reserve (New) - 162	2,636,086	8,990	15,427	2,620,659	91,881	2,528,778
<b>ES Budgeted Funds Expenditure Total</b>	55,350,690	931,011	990,827	54,359,863	33,863,735	20,496,129
<b>High School Funds</b>						
General Fund - 201	22,892,553	493,827	515,432	22,377,121	17,385,135	4,991,986
Transportation - 210	1,607,937	24,859	24,859	1,583,079	161,622	1,421,457
Bus Depreciation - 211	0	0	0	0	0	0
Tuition - 213	364,226	1,000	1,000	363,226	121,074	242,151
Retirement - 214	3,679,375	50,344	50,344	3,629,031	2,437,104	1,191,927
Technology - 228	1,506,948	32,518	32,937	1,474,011	375,968	1,098,043
Flexibility - 229	49,234	0	0	49,234	0	49,234
Debt Service - 250	102,340	0	0	102,340	0	102,340
Building Reserve (Old) - 261	0	0	0	0	0	0
Building Reserve (New) - 262	2,390,725	5,400	10,800	2,379,925	69,481	2,310,444
<b>HS Budgeted Funds Expenditure Total</b>	32,593,338	607,948	635,372	31,957,966	20,550,384	11,407,582
<b>Grand Total Budgeted Funds Expenditures</b>	87,944,028	1,538,959	1,626,199	86,317,830	54,414,119	31,903,711

**Helena School District #1  
Elementary School General Fund Budget by Location  
August 2, 2018**

<b>Schools</b>	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
Broadwater School - 32	<b>1,389,418</b>	<b>14,432</b>	<b>14,432</b>	1,374,986	<b>1,323,111</b>	51,875
Bryant School - 33	<b>1,360,292</b>	<b>12,046</b>	<b>12,046</b>	1,348,246	<b>960,999</b>	387,248
Central School - 34	<b>1,356,869</b>	<b>14,768</b>	<b>14,864</b>	1,342,005	<b>1,245,097</b>	96,909
Four Georgians School - 42	<b>2,254,771</b>	<b>15,981</b>	<b>15,981</b>	2,238,790	<b>1,897,020</b>	341,770
Hawthorne School - 35	<b>1,357,437</b>	<b>13,990</b>	<b>14,114</b>	1,343,323	<b>1,249,863</b>	93,461
Jefferson School - 37	<b>1,424,308</b>	<b>11,836</b>	<b>11,836</b>	1,412,472	<b>1,168,284</b>	244,188
Jim Darcy School - 43	<b>2,084,089</b>	<b>14,122</b>	<b>14,222</b>	2,069,867	<b>1,810,503</b>	259,364
Kessler School - 45	<b>1,432,510</b>	<b>13,106</b>	<b>13,135</b>	1,419,375	<b>1,107,272</b>	312,103
Rossiter School - 40	<b>2,188,225</b>	<b>17,189</b>	<b>17,189</b>	2,171,036	<b>1,948,066</b>	222,970
Smith School - 41	<b>1,573,351</b>	<b>17,967</b>	<b>18,119</b>	1,555,231	<b>1,415,022</b>	140,209
Warren School - 44	<b>1,545,519</b>	<b>11,862</b>	<b>11,862</b>	1,533,657	<b>1,329,150</b>	204,507
C. R. Anderson Middle School - 51	<b>5,008,199</b>	<b>39,936</b>	<b>39,961</b>	4,968,238	<b>4,305,393</b>	662,845
Helena Middle School - 52	<b>3,484,868</b>	<b>35,171</b>	<b>35,356</b>	3,449,512	<b>3,031,707</b>	417,805
<b>Sub-Total</b>	26,459,856	232,407	233,117	26,226,738	22,791,486	3,435,252

**Helena School District #1  
Elementary School General Fund Budget by Location  
August 2, 2018**

	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>Miscellaneous Departments</b>						
Activities - 81	87,114	0	0	87,114	0	87,114
Assessment - 04	247,046	7,311	7,311	239,736	132,300	107,436
Assistant Superintendent - 28	186,475	17,522	17,522	168,954	105,693	63,260
At Risk Indian Achievement - 07	195,391	0	0	195,391	62,408	132,983
Board of Trustees - 90	169,341	13,407	13,407	155,934	3,187	152,747
Business Office - 92	606,262	318,389	318,461	287,801	222,699	65,103
Contingency - 99	0	0	0	0	0	0
Curriculum - 27	250,058	32,367	61,116	188,942	81,837	107,105
E-Net - 06	69,666	0	0	69,666	69,429	237
Explore School - 15	68,698	151	151	68,548	64,172	4,376
Gifted and Talented - 26	341,851	0	0	341,851	231,498	110,353
Guest Teachers - 12	321,095	0	0	321,095	0	321,095
Helena Education Foundation - 03	6,920	467	467	6,454	5,132	1,322
Indian Ed for All - 08	116,681	0	0	116,681	74,166	42,515
Maintenance Department - 71	1,365,697	86,123	98,175	1,267,522	670,972	596,551
Personnel - 93	825,374	38,924	38,956	786,418	130,655	655,763
Ray B Jork Learning Center - 39	98,381	4,801	4,830	93,552	61,104	32,448
Special Education Services - 21	3,710,059	12,354	12,354	3,697,705	4,040,192	(342,487)
Staff and Student Services - 20	255,053	5,973	5,973	249,079	174,408	74,672
Superintendent - 91	731,360	6,395	6,395	724,965	70,279	654,685
Technology - 13	0	0	0	0	0	0
Undesignated - 00	0	0	0	0	393	(393)
Utilities - 72	9,475	240	240	9,235	0	9,235
Utilites (FSLC) - 56	0	0	0	0	0	0
Utilites (May Butler) - 58	56,352	3,312	3,314	53,038	40,089	12,949
Warehouse - 96	33,319	0	0	33,319	0	33,319
<b>Sub-Total</b>	9,751,669	547,735	588,669	9,163,000	6,240,612	2,922,388
<b>Elementary School General Fund Totals</b>	36,211,525	780,142	821,786	35,389,738	29,032,098	6,357,640

**Helena School District #1**  
**Elementary School General Fund Budget Detail by Location**  
**August 2, 2018**

<b>Schools</b>	<b>2018-19 Budget</b>	<b>Prior Month-to-Date</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Encumbrance</b>	<b>Residual Budget Balance</b>
<b>Broadwater School - 32</b>	<b>1,389,418</b>	<b>14,432</b>	<b>14,432</b>	<b>1,374,986</b>	<b>1,323,111</b>	<b>51,875</b>
Payroll 01XX, 02XX, 0534, 0581	1,322,103	16,133	16,133	1,305,969	1,323,111	(17,142)
Building Budget	25,827	0	0	25,827	0	25,827
Utilities- 2620- without Payroll	41,489	(1,701)	(1,701)	43,190	0	43,190
<b>Bryant School - 33</b>	<b>1,360,292</b>	<b>12,046</b>	<b>12,046</b>	<b>1,348,246</b>	<b>960,999</b>	<b>387,248</b>
Payroll 01XX, 02XX, 0534, 0581	1,291,976	13,799	13,799	1,278,177	960,999	317,178
Building Budget	26,301	32	32	26,269	0	26,269
Utilities- 2620- without Payroll	42,015	(1,786)	(1,786)	43,801	0	43,801
<b>Central School - 34</b>	<b>1,356,869</b>	<b>14,768</b>	<b>14,864</b>	<b>1,342,005</b>	<b>1,245,097</b>	<b>96,909</b>
Payroll 01XX, 02XX, 0534, 0581	1,277,856	15,211	15,211	1,262,645	1,245,097	17,549
Building Budget	25,626	0	0	25,626	0	25,626
Utilities- 2620- without Payroll	53,387	(443)	(347)	53,734	0	53,734
<b>Four Georgians School - 42</b>	<b>2,254,771</b>	<b>15,981</b>	<b>15,981</b>	<b>2,238,790</b>	<b>1,897,020</b>	<b>341,770</b>
Payroll 01XX, 02XX, 0534, 0581	2,026,071	19,254	19,254	2,006,817	1,897,020	109,797
Building Budget	82,186	0	0	82,186	0	82,186
Utilities- 2620- without Payroll	146,514	(3,273)	(3,273)	149,787	0	149,787
<b>Hawthorne School - 35</b>	<b>1,357,437</b>	<b>13,990</b>	<b>14,114</b>	<b>1,343,323</b>	<b>1,249,863</b>	<b>93,461</b>
Payroll 01XX, 02XX, 0534, 0581	1,307,872	14,947	14,947	1,292,925	1,249,863	43,062
Building Budget	23,143	0	0	23,143	0	23,143
Utilities- 2620- without Payroll	26,422	(957)	(833)	27,255	0	27,255
<b>Jefferson School - 37</b>	<b>1,424,308</b>	<b>11,836</b>	<b>11,836</b>	<b>1,412,472</b>	<b>1,168,284</b>	<b>244,188</b>
Payroll 01XX, 02XX, 0534, 0581	1,357,878	11,774	11,774	1,346,104	1,168,284	177,820
Building Budget	24,637	1,015	1,015	23,622	0	23,622
Utilities- 2620- without Payroll	41,793	(953)	(953)	42,746	0	42,746

**Helena School District #1**  
**Elementary School General Fund Budget Detail by Location**  
**August 2, 2018**

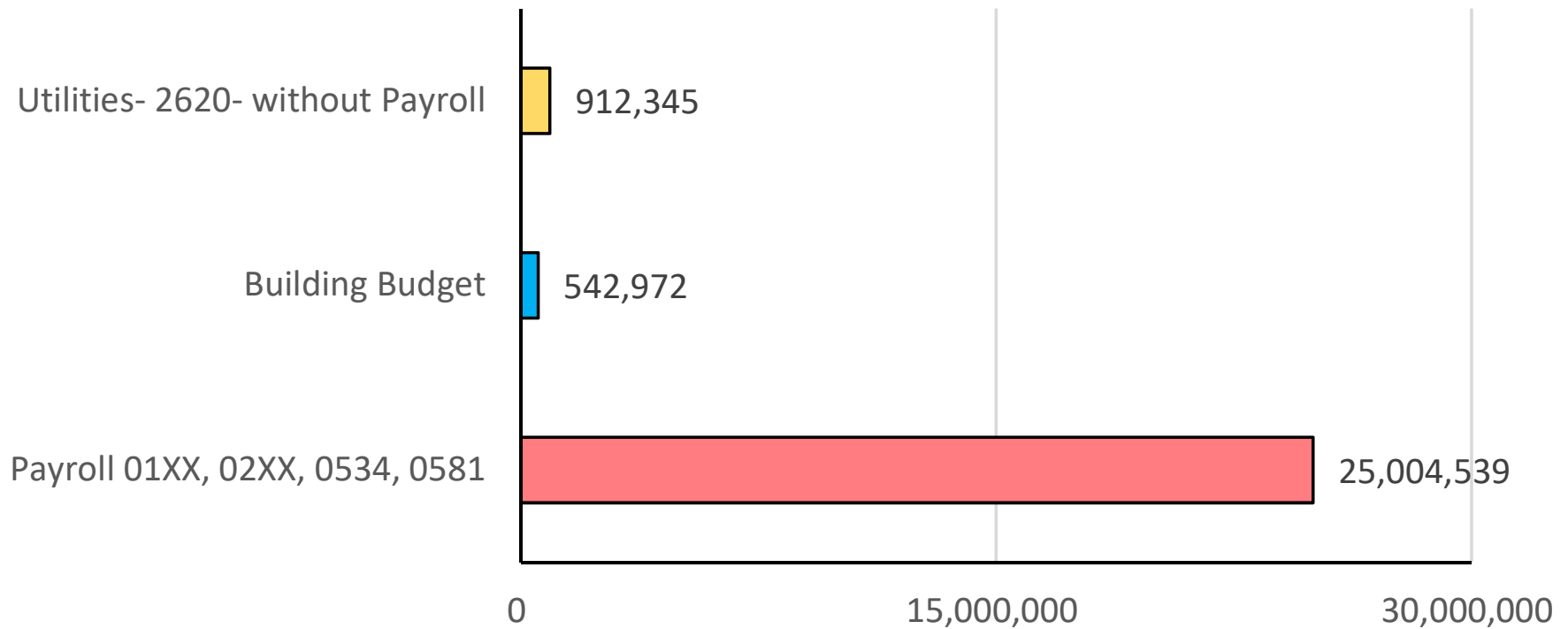
<b>Schools</b>	<b>2018-19 Budget</b>	<b>Prior Month-to-Date</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Encumbrance</b>	<b>Residual Budget Balance</b>
<b>Jim Darcy School - 43</b>	<b>2,084,089</b>	<b>14,122</b>	<b>14,222</b>	<b>2,069,867</b>	<b>1,810,503</b>	<b>259,364</b>
Payroll 01XX, 02XX, 0534, 0581	1,999,475	18,038	18,038	1,981,437	1,810,503	170,934
Building Budget	35,183	0	0	35,183	0	35,183
Utilities- 2620- without Payroll	49,432	(3,916)	(3,816)	53,248	0	53,248
<b>Kessler School - 45</b>	<b>1,432,510</b>	<b>13,106</b>	<b>13,135</b>	<b>1,419,375</b>	<b>1,107,272</b>	<b>312,103</b>
Payroll 01XX, 02XX, 0534, 0581	1,365,908	14,883	14,883	1,351,026	1,107,272	243,754
Building Budget	25,299	0	0	25,299	0	25,299
Utilities- 2620- without Payroll	41,303	(1,777)	(1,748)	43,051	0	43,051
<b>Rossiter School - 40</b>	<b>2,188,225</b>	<b>17,189</b>	<b>17,189</b>	<b>2,171,036</b>	<b>1,948,066</b>	<b>222,970</b>
Payroll 01XX, 02XX, 0534, 0581	2,087,345	18,832	18,832	2,068,513	1,948,066	120,447
Building Budget	41,046	0	0	41,046	0	41,046
Utilities- 2620- without Payroll	59,834	(1,642)	(1,642)	61,476	0	61,476
<b>Smith School - 41</b>	<b>1,573,351</b>	<b>17,967</b>	<b>18,119</b>	<b>1,555,231</b>	<b>1,415,022</b>	<b>140,209</b>
Payroll 01XX, 02XX, 0534, 0581	1,477,286	16,677	16,677	1,460,608	1,415,022	45,586
Building Budget	28,072	0	0	28,072	0	28,072
Utilities- 2620- without Payroll	67,993	1,290	1,442	66,551	0	66,551
<b>Warren School - 44</b>	<b>1,545,519</b>	<b>11,862</b>	<b>11,862</b>	<b>1,533,657</b>	<b>1,329,150</b>	<b>204,507</b>
Payroll 01XX, 02XX, 0534, 0581	1,475,255	13,298	13,298	1,461,958	1,329,150	132,808
Building Budget	28,325	0	0	28,325	0	28,325
Utilities- 2620- without Payroll	41,939	(1,435)	(1,435)	43,374	0	43,374
<b>C. R. Anderson Middle School - 51</b>	<b>5,008,199</b>	<b>39,936</b>	<b>39,961</b>	<b>4,968,238</b>	<b>4,305,393</b>	<b>662,845</b>
Payroll 01XX, 02XX, 0534, 0581	4,772,256	45,515	45,515	4,726,741	4,305,393	421,348
Building Budget	102,915	0	0	102,915	0	102,915
Utilities- 2620- without Payroll	133,028	(5,578)	(5,554)	138,582	0	138,582

**Helena School District #1**  
**Elementary School General Fund Budget Detail by Location**  
**August 2, 2018**

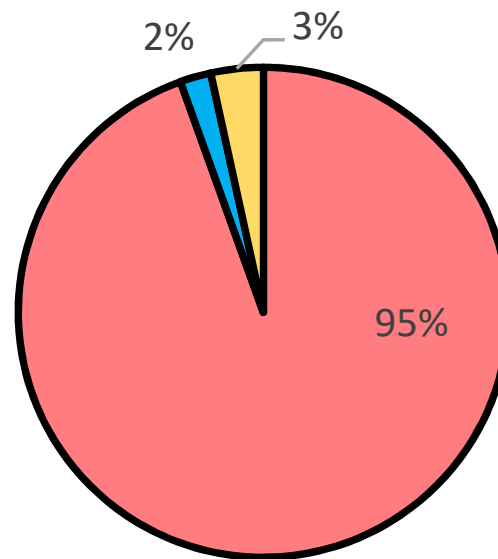
<b>Schools</b>	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>Helena Middle School - 52</b>	<b>3,484,868</b>	<b>35,171</b>	<b>35,356</b>	<b>3,449,512</b>	<b>3,031,707</b>	<b>417,805</b>
Payroll 01XX, 02XX, 0534, 0581	3,243,259	38,589	38,589	3,204,669	3,031,707	172,962
Building Budget	74,412	0	0	74,412	0	74,412
Utilities- 2620- without Payroll	167,197	(3,418)	(3,234)	170,431	0	170,431
<b>ES Building General Fund Totals</b>						
Payroll 01XX, 02XX, 0534, 0581	25,004,539	256,950	256,950	24,747,589	22,791,486	1,956,102
Building Budget	542,972	1,047	1,047	541,924	0	541,924
Utilities- 2620- without Payroll	912,345	(25,590)	(24,880)	937,225	0	937,225
	<b>26,459,856</b>	<b>232,407</b>	<b>233,117</b>	<b>26,226,738</b>	<b>22,791,486</b>	<b>3,435,252</b>



## Elementary School General Fund Building Budget Distribution



## Elementary School General Fund Building Budget Distribution



■ Payroll 01XX, 02XX, 0534, 0581   ■ Building Budget   ■ Utilities- 2620- without Payroll

**Helena School District #1**  
**Elementary School General Fund Budget Detail by Location**  
**August 2, 2018**

<b>Miscellaneous Departments</b>	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>Activities - 81</b>	<b>87,114</b>	<b>0</b>	<b>0</b>	<b>87,114</b>	<b>0</b>	<b>87,114</b>
Payroll 01XX, 02XX, 0534, 0581	80,114	0	0	80,114	0	80,114
Building Budget	7,000	0	0	7,000	0	7,000
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Assessment - 04</b>	<b>247,046</b>	<b>7,311</b>	<b>7,311</b>	<b>239,736</b>	<b>132,300</b>	<b>107,436</b>
Payroll 01XX, 02XX, 0534, 0581	68,096	5,476	5,476	62,620	64,451	(1,831)
Building Budget	178,950	1,834	1,834	177,116	67,849	109,267
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Assistant Superintendent - 28</b>	<b>186,475</b>	<b>17,522</b>	<b>17,522</b>	<b>168,954</b>	<b>105,693</b>	<b>63,260</b>
Payroll 01XX, 02XX, 0534, 0581	116,110	9,450	9,450	106,660	103,947	2,714
Building Budget	69,855	8,072	8,072	61,783	1,747	60,037
Utilities- 2620- without Payroll	510	0	0	510	0	510
<b>At Risk Indian Achievement - 07</b>	<b>195,391</b>	<b>0</b>	<b>0</b>	<b>195,391</b>	<b>62,408</b>	<b>132,983</b>
Payroll 01XX, 02XX, 0534, 0581	106,624	0	0	106,624	62,408	44,216
Building Budget	88,767	0	0	88,767	0	88,767
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Board of Trustees - 90</b>	<b>169,341</b>	<b>13,407</b>	<b>13,407</b>	<b>155,934</b>	<b>3,187</b>	<b>152,747</b>
Payroll 01XX, 02XX, 0534, 0581	2,176	0	0	2,176	0	2,176
Building Budget	167,165	13,407	13,407	153,758	3,187	150,571
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Business Office - 92</b>	<b>606,262</b>	<b>318,389</b>	<b>318,461</b>	<b>287,801</b>	<b>222,699</b>	<b>65,103</b>
Payroll 01XX, 02XX, 0534, 0581	249,403	19,936	19,936	229,467	221,068	8,399
Building Budget	356,809	298,453	298,525	58,285	1,631	56,654
Utilities- 2620- without Payroll	50	0	0	50	0	50

**Helena School District #1**  
**Elementary School General Fund Budget Detail by Location**  
**August 2, 2018**

<b>Miscellaneous Departments</b>	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>Contingency - 99</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Payroll 01XX, 02XX, 0534, 0581	0	0	0	0	0	0
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Curriculum - 27</b>	<b>250,058</b>	<b>32,367</b>	<b>61,116</b>	<b>188,942</b>	<b>81,837</b>	<b>107,105</b>
Payroll 01XX, 02XX, 0534, 0581	86,997	7,092	7,092	79,905	78,066	1,839
Building Budget	163,052	25,275	54,024	109,028	3,771	105,256
Utilities- 2620- without Payroll	10	0	0	10	0	10
<b>E-Net - 06</b>	<b>69,666</b>	<b>0</b>	<b>0</b>	<b>69,666</b>	<b>69,429</b>	<b>237</b>
Payroll 01XX, 02XX, 0534, 0581	69,666	0	0	69,666	69,429	237
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Explore School - 15</b>	<b>68,698</b>	<b>151</b>	<b>151</b>	<b>68,548</b>	<b>64,172</b>	<b>4,376</b>
Payroll 01XX, 02XX, 0534, 0581	48,848	151	151	48,698	48,172	526
Building Budget	19,800	0	0	19,800	16,000	3,800
Utilities- 2620- without Payroll	50	0	0	50	0	50
<b>Gifted and Talented - 26</b>	<b>341,851</b>	<b>0</b>	<b>0</b>	<b>341,851</b>	<b>231,498</b>	<b>110,353</b>
Payroll 01XX, 02XX, 0534, 0581	323,949	0	0	323,949	231,017	92,933
Building Budget	17,902	0	0	17,902	481	17,421
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Guest Teachers - 12</b>	<b>321,095</b>	<b>0</b>	<b>0</b>	<b>321,095</b>	<b>0</b>	<b>321,095</b>
Payroll 01XX, 02XX, 0534, 0581	320,645	0	0	320,645	0	320,645
Building Budget	450	0	0	450	0	450
Utilities- 2620- without Payroll	0	0	0	0	0	0

**Helena School District #1**  
**Elementary School General Fund Budget Detail by Location**  
**August 2, 2018**

<b>Miscellaneous Departments</b>	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>Helena Education Foundation - 03</b>	<b>6,920</b>	<b>467</b>	<b>467</b>	<b>6,454</b>	<b>5,132</b>	<b>1,322</b>
Payroll 01XX, 02XX, 0534, 0581	6,560	467	467	6,094	5,132	962
Building Budget	360	0	0	360	0	360
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Indian Ed for All - 08</b>	<b>116,681</b>	<b>0</b>	<b>0</b>	<b>116,681</b>	<b>74,166</b>	<b>42,515</b>
Payroll 01XX, 02XX, 0534, 0581	110,511	0	0	110,511	74,166	36,345
Building Budget	6,170	0	0	6,170	0	6,170
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Maintenance Department - 71</b>	<b>1,365,697</b>	<b>86,123</b>	<b>98,175</b>	<b>1,267,522</b>	<b>670,972</b>	<b>596,551</b>
Payroll 01XX, 02XX, 0534, 0581	1,019,797	60,480	60,480	959,317	655,597	303,720
Building Budget	207,170	21,849	32,784	174,386	5,257	169,129
Utilities- 2620- without Payroll	138,730	3,793	4,911	133,819	10,118	123,702
<b>Personnel - 93</b>	<b>825,374</b>	<b>38,924</b>	<b>38,956</b>	<b>786,418</b>	<b>130,655</b>	<b>655,763</b>
Payroll 01XX, 02XX, 0534, 0581	775,129	20,593	20,593	754,537	130,655	623,881
Building Budget	49,860	18,331	18,363	31,497	0	31,497
Utilities- 2620- without Payroll	385	0	0	385	0	385
<b>Ray B Jork Learning Center - 39</b>	<b>98,381</b>	<b>4,801</b>	<b>4,830</b>	<b>93,552</b>	<b>61,104</b>	<b>32,448</b>
Payroll 01XX, 02XX, 0534, 0581	67,784	5,170	5,170	62,614	60,903	1,711
Building Budget	496	0	0	496	200	296
Utilities- 2620- without Payroll	30,101	(369)	(341)	30,442	0	30,442
<b>Special Education Services - 21</b>	<b>3,710,059</b>	<b>12,354</b>	<b>12,354</b>	<b>3,697,705</b>	<b>4,061,041</b>	<b>(363,336)</b>
Payroll 01XX, 02XX, 0534, 0581	3,629,927	12,354	12,354	3,617,573	4,060,931	(443,358)
Building Budget	80,092	0	0	80,092	110	79,982
Utilities- 2620- without Payroll	40	0	0	40	0	40

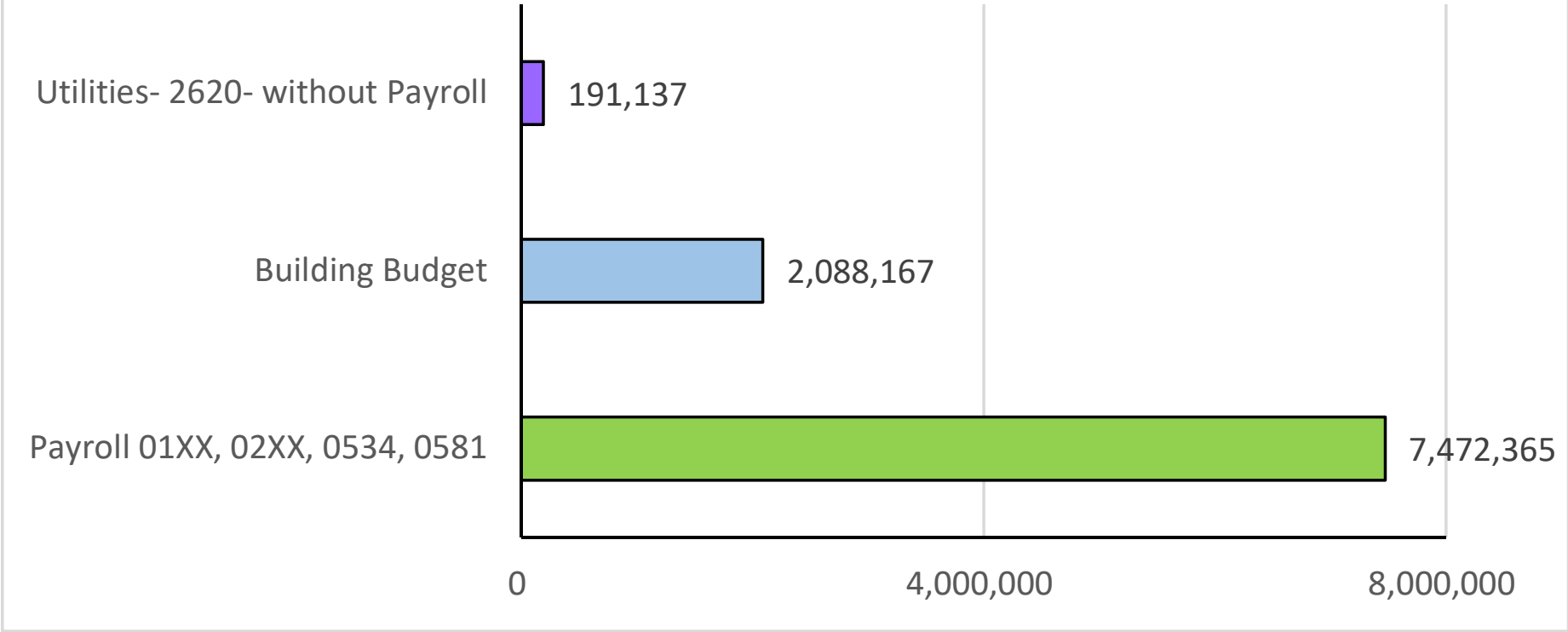
**Helena School District #1**  
**Elementary School General Fund Budget Detail by Location**  
**August 2, 2018**

<b>Miscellaneous Departments</b>	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>Staff and Student Services - 20</b>	<b>255,053</b>	<b>5,973</b>	<b>5,973</b>	<b>249,079</b>	<b>174,408</b>	<b>74,672</b>
Payroll 01XX, 02XX, 0534, 0581	231,436	5,973	5,973	225,462	173,725	51,738
Building Budget	23,602	0	0	23,602	683	22,919
Utilities- 2620- without Payroll	15	0	0	15	0	15
<b>Superintendent - 91</b>	<b>731,360</b>	<b>6,395</b>	<b>6,395</b>	<b>724,965</b>	<b>70,279</b>	<b>654,685</b>
Payroll 01XX, 02XX, 0534, 0581	80,683	6,263	6,263	74,420	70,279	4,140
Building Budget	650,667	132	132	650,535	0	650,535
Utilities- 2620- without Payroll	10	0	0	10	0	10
<b>Technology - 13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Payroll 01XX, 02XX, 0534, 0581	0	0	0	0	0	0
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Undesignated - 00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>393</b>	<b>(393)</b>
Payroll 01XX, 02XX, 0534, 0581	0	0	0	0	393	(393)
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Utilities - 72</b>	<b>9,475</b>	<b>240</b>	<b>240</b>	<b>9,235</b>	<b>0</b>	<b>9,235</b>
Payroll 01XX, 02XX, 0534, 0581	0	0	0	0	0	0
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	9,475	240	240	9,235	0	9,235
<b>Utilites (FSLC) - 56</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
Payroll 01XX, 02XX, 0534, 0581	0	0	0	0	0	0
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	0	0	0	0	0	0

**Helena School District #1  
Elementary School General Fund Budget Detail by Location  
August 2, 2018**

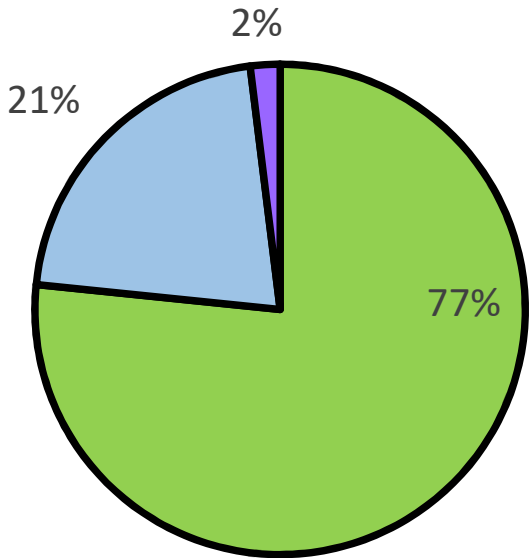
<b>Miscellaneous Departments</b>	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>Utilites (May Butler) - 58</b>	<b>56,352</b>	<b>3,312</b>	<b>3,314</b>	<b>53,038</b>	<b>40,089</b>	<b>12,949</b>
Payroll 01XX, 02XX, 0534, 0581	44,590	3,402	3,402	41,189	40,089	1,100
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	11,761	(89)	(88)	11,849	0	11,849
<b>Warehouse - 96</b>	<b>33,319</b>	<b>0</b>	<b>0</b>	<b>33,319</b>	<b>0</b>	<b>33,319</b>
Payroll 01XX, 02XX, 0534, 0581	33,319	0	0	33,319	0	33,319
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	0	0	0	0	0	0
 <b>ES Misc Dept General Fund Totals</b>						
Payroll 01XX, 02XX, 0534, 0581	7,472,365	156,806	156,806	7,315,559	6,150,428	1,165,131
Building Budget	2,088,167	387,355	427,142	1,661,025	100,915	1,560,110
Utilities- 2620- without Payroll	191,137	3,575	4,721	186,416	10,118	176,298
	<b>9,751,669</b>	<b>547,735</b>	<b>588,669</b>	<b>9,163,000</b>	<b>6,261,460</b>	<b>2,901,540</b>

# Elementary School General Fund Misc Dept Budget Distribution





# Elementary School General Fund Misc Dept Budget Distribution



■ Payroll 01XX, 02XX, 0534, 0581   ■ Building Budget   ■ Utilities- 2620- without Payroll

**Helena School District #1**  
**High School General Fund Budget by Location**  
**August 2, 2018**

	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>Schools</b>						
Capital High School - 54	7,992,068	68,034	72,115	7,919,954	6,721,745	1,198,208
Helena High School - 53	8,254,029	52,823	53,108	8,200,921	6,991,458	1,209,463
Project for Alternative Learning - 55	935,346	13,778	13,783	921,563	794,233	127,331
<b>Sub-Total</b>	17,181,443	134,636	139,005	17,042,438	14,507,436	2,535,002

**Miscellaneous Departments**

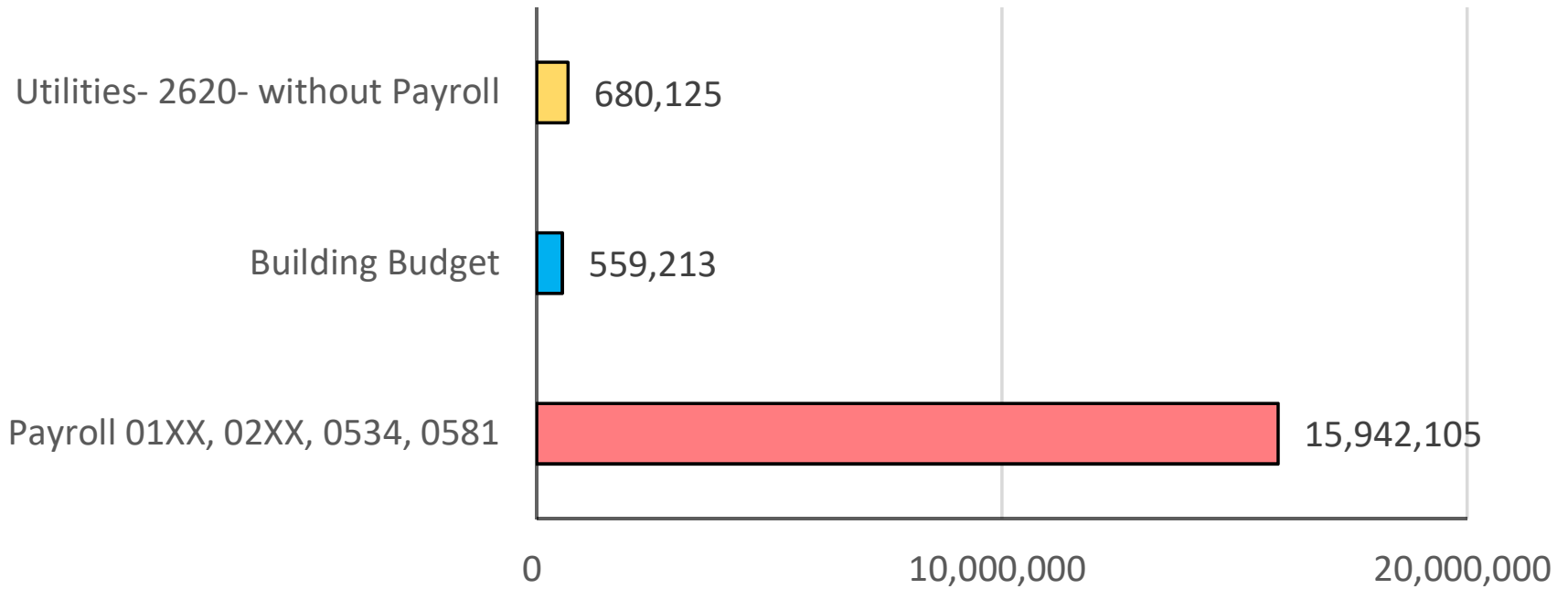
Access to Success - 16	61,346	0	0	61,346	61,346	0
Activities - 81	942,028	6,632	6,638	935,390	93,503	841,887
Adult Education - 97	57,981	0	0	57,981	57,981	0
Assessment - 04	96,973	3,921	3,921	93,052	43,972	49,080
Assistant Superintendent - 28	94,446	10,582	10,582	83,865	59,136	24,728
At Risk Indian Achievement - 07	112,473	0	0	112,473	19,837	92,636
Board of Trustees - 90	121,025	8,938	8,938	112,087	2,125	109,962
Business Office - 92	398,302	212,288	212,336	185,966	149,325	36,641
Contingency - 99	0	0	0	0	0	0
Curriculum - 27	132,917	9,144	16,014	116,903	58,532	58,372
E-Net - 06	93,674	0	0	93,674	92,569	1,105
Gifted & Talented - 26	17,889	0	0	17,889	13,364	4,525
Guest Teachers - 12	223,421	0	0	223,421	0	223,421
Helena Education Foundation - 03	6,208	467	467	5,742	5,132	610
Indian Ed for All - 08	63,481	0	0	63,481	49,138	14,343
Maintenance Department - 71	841,559	57,837	67,897	773,662	432,470	341,192
Personnel - 93	205,292	28,990	29,240	176,052	100,089	75,963
Special Education Services - 21	1,434,921	12,287	12,287	1,422,634	1,498,974	(76,340)
Staff and Student Services - 20	104,711	3,982	3,982	100,729	93,042	7,687
Superintendent - 91	693,480	4,263	4,263	689,216	46,853	642,364
Technology - 13	0	0	0	0	0	0
Undesignated - 00	0	0	0	0	310	(310)
Utilities - 72	1,180	160	160	1,020	0	1,020
Utilites (FSLC) - 56	0	(63)	(63)	63	0	63
Utilites (May Butler) - 58	7,802	(236)	(235)	8,037	0	8,037
<b>Sub-Total</b>	5,711,110	359,191	376,427	5,334,683	2,877,699	2,456,984

<b>High School General Fund Totals</b>	22,892,553	493,827	515,432	22,377,121	17,385,135	4,991,986
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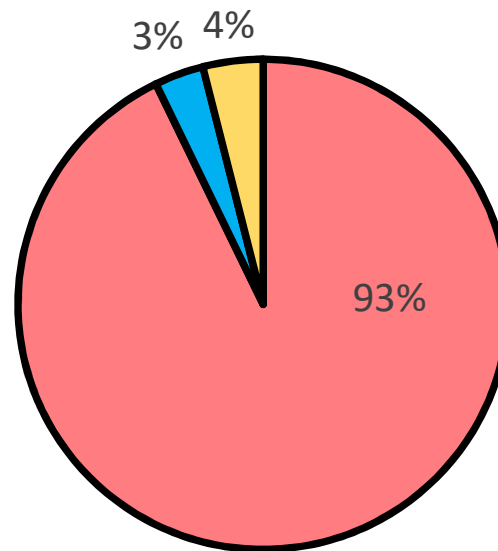
**Helena School District #1**  
**High School General Fund Budget by Location**  
**August 2, 2018**

<b>Schools</b>	<b>2018-19 Budget</b>	<b>Prior Month-to-Date</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Encumbrance</b>	<b>Residual Budget Balance</b>
<b>Capital High School - 54</b>	<b>7,992,068</b>	<b>68,034</b>	<b>72,115</b>	<b>7,919,954</b>	<b>6,721,745</b>	<b>1,198,208</b>
Payroll 01XX, 02XX, 0534, 0581	7,380,024	60,775	60,775	7,319,249	6,700,989	618,261
Building Budget	250,023	10,457	14,537	235,485	20,756	214,729
Utilities- 2620- without Payroll	362,022	(3,197)	(3,197)	365,219	0	365,219
<b>Helena High School - 53</b>	<b>8,254,029</b>	<b>52,823</b>	<b>53,108</b>	<b>8,200,921</b>	<b>6,991,458</b>	<b>1,209,463</b>
Payroll 01XX, 02XX, 0534, 0581	7,663,670	61,002	61,002	7,602,668	6,989,436	613,232
Building Budget	292,035	6,912	7,197	284,838	2,021	282,817
Utilities- 2620- without Payroll	298,323	(15,092)	(15,092)	313,415	0	313,415
<b>Project for Alternative Learning - 55</b>	<b>935,346</b>	<b>13,778</b>	<b>13,783</b>	<b>921,563</b>	<b>794,233</b>	<b>127,331</b>
Payroll 01XX, 02XX, 0534, 0581	898,411	13,731	13,731	884,680	794,123	90,557
Building Budget	17,155	10	10	17,145	110	17,035
Utilities- 2620- without Payroll	19,780	37	41	19,739	0	19,739
<b>HS Building General Fund Totals</b>						
Payroll 01XX, 02XX, 0534, 0581	15,942,105	135,508	135,508	15,806,597	14,484,548	1,322,049
Building Budget	559,213	17,379	21,745	537,468	22,888	514,580
Utilities- 2620- without Payroll	680,125	(18,252)	(18,248)	698,372	0	698,372
	<b>17,181,443</b>	<b>134,636</b>	<b>139,005</b>	<b>17,042,438</b>	<b>14,507,436</b>	<b>2,535,002</b>

## High School General Fund Building Budget Distribution



## High School General Fund Building Budget Distribution



■ Payroll 01XX, 02XX, 0534, 0581   ■ Building Budget   ■ Utilities- 2620- without Payroll

**Helena School District #1**  
**High School General Fund Budget Detail by Location**  
**August 2, 2018**

<b>Miscellaneous Departments</b>	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>Access to Success - 16</b>	<b>61,346</b>	<b>0</b>	<b>0</b>	<b>61,346</b>	<b>61,346</b>	<b>0</b>
Payroll 01XX, 02XX, 0534, 0581	61,346	0	0	61,346	61,346	0
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Activities - 81</b>	<b>942,028</b>	<b>6,632</b>	<b>6,638</b>	<b>935,390</b>	<b>93,503</b>	<b>841,887</b>
Payroll 01XX, 02XX, 0534, 0581	647,002	6,603	6,603	640,400	93,503	546,897
Building Budget	293,961	35	35	293,926	0	293,926
Utilities- 2620- without Payroll	1,065	(6)	1	1,064	0	1,064
<b>Adult Education - 97</b>	<b>57,981</b>	<b>0</b>	<b>0</b>	<b>57,981</b>	<b>57,981</b>	<b>0</b>
Payroll 01XX, 02XX, 0534, 0581	57,981	0	0	57,981	57,981	0
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Assessment - 04</b>	<b>96,973</b>	<b>3,921</b>	<b>3,921</b>	<b>93,052</b>	<b>43,972</b>	<b>49,080</b>
Payroll 01XX, 02XX, 0534, 0581	53,223	3,651	3,651	49,572	43,972	5,600
Building Budget	43,750	270	270	43,480	0	43,480
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Assistant Superintendent - 28</b>	<b>94,446</b>	<b>10,582</b>	<b>10,582</b>	<b>83,865</b>	<b>59,136</b>	<b>24,728</b>
Payroll 01XX, 02XX, 0534, 0581	64,621	5,270	5,270	59,351	57,972	1,379
Building Budget	29,755	5,312	5,312	24,443	1,164	23,279
Utilities- 2620- without Payroll	70	0	0	70	0	70
<b>At Risk Indian Achievement - 07</b>	<b>112,473</b>	<b>0</b>	<b>0</b>	<b>112,473</b>	<b>19,837</b>	<b>92,636</b>
Payroll 01XX, 02XX, 0534, 0581	25,237	0	0	25,237	19,837	5,400
Building Budget	87,236	0	0	87,236	0	87,236
Utilities- 2620- without Payroll	0	0	0	0	0	0

**Helena School District #1  
High School General Fund Budget Detail by Location  
August 2, 2018**

<b>Miscellaneous Departments</b>	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>Board of Trustees - 90</b>	<b>121,025</b>	<b>8,938</b>	<b>8,938</b>	<b>112,087</b>	<b>2,125</b>	<b>109,962</b>
Payroll 01XX, 02XX, 0534, 0581	1,140	0	0	1,140	0	1,140
Building Budget	119,885	8,938	8,938	110,947	2,125	108,822
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Business Office - 92</b>	<b>398,302</b>	<b>212,288</b>	<b>212,336</b>	<b>185,966</b>	<b>149,325</b>	<b>36,641</b>
Payroll 01XX, 02XX, 0534, 0581	162,282	13,371	13,371	148,911	148,226	685
Building Budget	236,000	198,916	198,964	37,035	1,099	35,936
Utilities- 2620- without Payroll	20	0	0	20	0	20
<b>Contingency - 99</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Payroll 01XX, 02XX, 0534, 0581	0	0	0	0	0	0
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Curriculum - 27</b>	<b>132,917</b>	<b>9,144</b>	<b>16,014</b>	<b>116,903</b>	<b>58,532</b>	<b>58,372</b>
Payroll 01XX, 02XX, 0534, 0581	64,707	5,281	5,281	59,426	58,532	895
Building Budget	68,200	3,863	10,733	57,467	0	57,467
Utilities- 2620- without Payroll	10	0	0	10	0	10
<b>E-Net - 06</b>	<b>93,674</b>	<b>0</b>	<b>0</b>	<b>93,674</b>	<b>92,569</b>	<b>1,105</b>
Payroll 01XX, 02XX, 0534, 0581	92,569	0	0	92,569	92,569	0
Building Budget	1,105	0	0	1,105	0	1,105
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Gifted and Talented - 26</b>	<b>17,889</b>	<b>0</b>	<b>0</b>	<b>17,889</b>	<b>13,364</b>	<b>4,525</b>
Payroll 01XX, 02XX, 0534, 0581	17,889	0	0	17,889	13,364	4,525
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	0	0	0	0	0	0

**Helena School District #1**  
**High School General Fund Budget Detail by Location**  
**August 2, 2018**

<b>Miscellaneous Departments</b>	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>Guest Teachers - 12</b>	<b>223,421</b>	<b>0</b>	<b>0</b>	<b>223,421</b>	<b>0</b>	<b>223,421</b>
Payroll 01XX, 02XX, 0534, 0581	223,411	0	0	223,411	0	223,411
Building Budget	10	0	0	10	0	10
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Helena Education Foundation - 03</b>	<b>6,208</b>	<b>467</b>	<b>467</b>	<b>5,742</b>	<b>5,132</b>	<b>610</b>
Payroll 01XX, 02XX, 0534, 0581	6,048	467	467	5,582	5,132	450
Building Budget	160	0	0	160	0	160
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Indian Ed for All - 08</b>	<b>63,481</b>	<b>0</b>	<b>0</b>	<b>63,481</b>	<b>49,138</b>	<b>14,343</b>
Payroll 01XX, 02XX, 0534, 0581	49,138	0	0	49,138	49,138	0
Building Budget	14,343	0	0	14,343	0	14,343
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Maintenance Department - 71</b>	<b>841,559</b>	<b>57,837</b>	<b>67,897</b>	<b>773,662</b>	<b>432,470</b>	<b>341,192</b>
Payroll 01XX, 02XX, 0534, 0581	560,339	39,998	39,998	520,342	428,884	91,457
Building Budget	155,850	16,276	24,893	130,957	3,123	127,834
Utilities- 2620- without Payroll	125,370	1,563	3,006	122,364	463	121,901
<b>Personnel - 93</b>	<b>205,292</b>	<b>28,990</b>	<b>29,240</b>	<b>176,052</b>	<b>100,089</b>	<b>75,963</b>
Payroll 01XX, 02XX, 0534, 0581	171,212	15,088	15,088	156,125	100,089	56,035
Building Budget	34,035	13,902	14,152	19,883	0	19,883
Utilities- 2620- without Payroll	45	0	0	45	0	45
<b>Special Education Services - 21</b>	<b>1,434,921</b>	<b>12,287</b>	<b>12,287</b>	<b>1,422,634</b>	<b>1,519,823</b>	<b>(97,189)</b>
Payroll 01XX, 02XX, 0534, 0581	1,407,606	12,287	12,287	1,395,319	1,519,725	(124,406)
Building Budget	27,290	0	0	27,290	97	27,193
Utilities- 2620- without Payroll	25	0	0	25	0	25



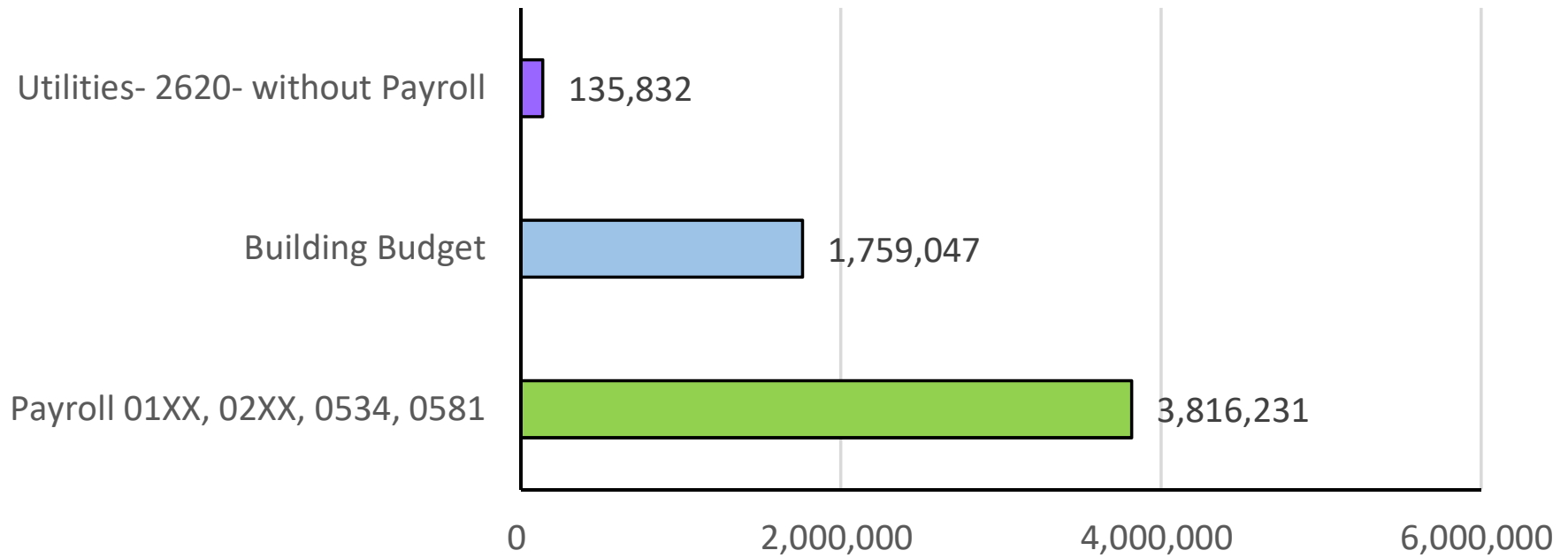
**Helena School District #1**  
**High School General Fund Budget Detail by Location**  
**August 2, 2018**

<b>Miscellaneous Departments</b>	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>Staff and Student Services - 20</b>	<b>104,711</b>	<b>3,982</b>	<b>3,982</b>	<b>100,729</b>	<b>93,042</b>	<b>7,687</b>
Payroll 01XX, 02XX, 0534, 0581	96,701	3,982	3,982	92,719	92,359	360
Building Budget	8,000	0	0	8,000	683	7,317
Utilities- 2620- without Payroll	10	0	0	10	0	10
<b>Superintendent - 91</b>	<b>693,480</b>	<b>4,263</b>	<b>4,263</b>	<b>689,216</b>	<b>46,853</b>	<b>642,364</b>
Payroll 01XX, 02XX, 0534, 0581	53,777	4,175	4,175	49,602	46,853	2,749
Building Budget	639,468	88	88	639,380	0	639,380
Utilities- 2620- without Payroll	235	0	0	235	0	235
<b>Technology - 13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Payroll 01XX, 02XX, 0534, 0581	0	0	0	0	0	0
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Undesignated - 00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>310</b>	<b>(310)</b>
Payroll 01XX, 02XX, 0534, 0581	0	0	0	0	310	(310)
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	0	0	0	0	0	0
<b>Utilities - 72</b>	<b>1,180</b>	<b>160</b>	<b>160</b>	<b>1,020</b>	<b>0</b>	<b>1,020</b>
Payroll 01XX, 02XX, 0534, 0581	0	0	0	0	0	0
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	1,180	160	160	1,020	0	1,020
<b>Utilites (May Butler) - 56, 58</b>	<b>7,802</b>	<b>(236)</b>	<b>(235)</b>	<b>8,037</b>	<b>0</b>	<b>8,037</b>
Payroll 01XX, 02XX, 0534, 0581	0	0	0	0	0	0
Building Budget	0	0	0	0	0	0
Utilities- 2620- without Payroll	7,802	(236)	(235)	8,037	0	8,037

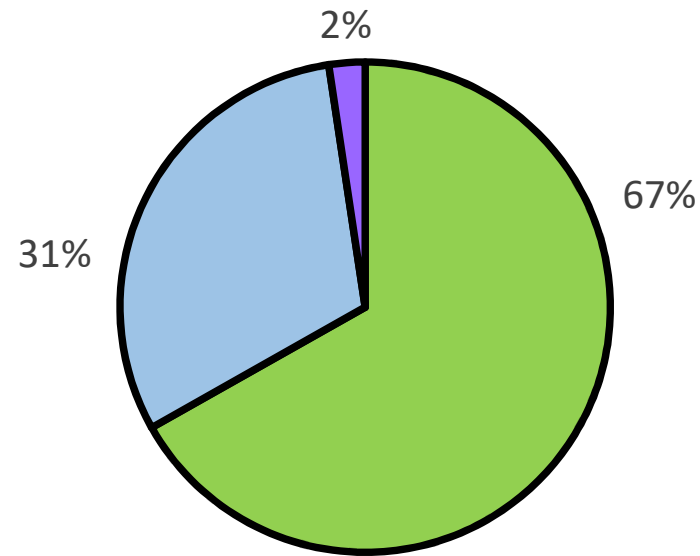
**Helena School District #1  
High School General Fund Budget Detail by Location  
August 2, 2018**

<b>Miscellaneous Departments</b>	2018-19 Budget	Prior Month-to-Date	Year-to-Date	Balance	Encumbrance	Residual Budget Balance
<b>HS Misc Dept General Fund Totals</b>						
Payroll 01XX, 02XX, 0534, 0581	3,816,231	110,172	110,172	3,706,060	2,889,793	816,267
Building Budget	1,759,047	247,601	263,386	1,495,661	8,292	1,487,369
Utilities- 2620- without Payroll	135,832	1,481	2,932	132,900	463	132,437
	<b>5,711,110</b>	<b>359,254</b>	<b>376,490</b>	<b>5,334,620</b>	<b>2,898,547</b>	<b>2,436,073</b>

## High School General Fund Misc Dept Budget Distribution



## High School General Fund Misc Dept Budget Distribution



■ Payroll 01XX, 02XX, 0534, 0581   ■ Building Budget   ■ Utilities- 2620- without Payroll

**PERSONNEL ACTIONS**  
June 12, 2018 – August 14, 2018

**CERTIFICATED PERSONNEL**

**Appointments**

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Salary</u>
Baumeister, Marianne	8/27/18	Gifted & Talented/RBLC	\$47,097*
Beck, Shannon	8/27/18	Resource/SSC	\$57,449
Belliveau, Timothy	8/27/18	English/HHS	\$57,449
Clifford, Margaret	8/27/18	English/CHA	\$224.32/day*
Crum, Lisa	8/27/18	Adapted PE/SSC	\$41,047
Ditch, Heather	8/27/18	Art-ELA/Access-ABE	\$14,882.01
Exstrom, Joesy	8/27/18	PE/Access/Kessler/Smith	\$28,405.99
Fjeseth, Ellen	8/27/18	Resource/CHS	\$46,995
Gillin, Emily	8/27/18	Earth Science/HHS	\$39,697
Maxwell, Erin	7/1/18	Coordinator/RBLC	\$71,648*
McNay, Deborah	8/27/18	Grade 5/Warren	\$41,045
Morrison, Hope	8/27/18	Library/HHS-HMS	\$59,449
Ostander, Sarah	8/27/18	English/CHS	\$39,697
Scherting, Andrea	8/27/18	Occupational Therapist/SSC	\$57,449
Thompson, Tara	7/30/18	English-ELA/ABE	\$19,533.44*
Vulk-Kelly, Sarah	8/27/18	Resource/CRA	\$19,848.50
Wheeler, Emily	8/27/18	Social Studies/HHS	\$42,397
Wellenstein, Cori	8/27/18	Nurse/JD-Ross-Kessler	\$55,449
Westerberg, Holly	8/27/18	Kindergarten/Jim Darcy	\$39,697
Williams, Megan	8/27/18	Gifted & Talented/RBLC	\$19,848.50
Young, Elizabeth	8/27/18	Social Studies/HHS	\$28,724.50

\*Temporary Contract: Contract expires at the discretion of the District or 6/7/2018 whichever occurs first.

**Terminations**

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Reason</u>
Everett, Theodora	7/17/18	HR Assistant/MBC	Resignation
Davey, Nicole	7/18/18	Kindergarten/Warren	Resignation
Kucera, Daniel	8/8/2018	Capital High	Resignation

**Leave**

<u>Name</u>	<u>Term</u>	<u>Location/Assignment</u>	<u>Type of Leave</u>
Stout, Kimberly	2018-2019	Grade 4/Four Georgians	LOA-HEA

**Change in Contract**

<u>Name</u>	<u>From</u>	<u>To</u>	<u>Effective Date</u>
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*\*Temporary Assignment*

**CLASSIFIED PERSONNEL**

**Appointments**

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Salary</u>
Branson, Timothy	5/16/18	Maintenance/Custodian Supervisor	\$22.06/hr
Snyder, Shane	8/1/18	Information Systems Manager/IT	\$67,525
Brown, Christopher	8/1/18	Mechanic/Maintenance	\$26.69/hr
Cloud-Harbour, Tammy	8/1/18	Facilities UseClerk/Business Office	\$14,51/hr
Ware, Charity	8/27/18	General Education Para/Rossiter	\$11.95/hr
Hale, Shane	8/17/18	Custodian/HHS	\$14.82/hr
Routzahn, Lisa	8/6/18	Custodian/Jefferson	\$14.82/hr
Kraft, Jody	8/13/18	Custodian/CHS	\$14.82/hr

*\*Temporary Assignment*

**Terminations**

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Reason</u>
Glinsmann, Rachel	07/02/2018	Substitute Clerk/MBC	Resignation
Olson, Erica	08/16/2018	SPED/Secretary MBC	Resignation

**Leaves**

<u>Name</u>	<u>Term</u>	<u>Location/Assignment</u>	<u>Type</u>
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**SUPPLEMENTARY CONTRACT ASSIGNMENTS**

**Discretionary:**

<u>Grade</u>	<u>District of Attendance</u>
K	Clancy Elementary
K	Clancy Elementary
K	Clancy Elementary
K	Clancy Elementary
1	Clancy Elementary
1	Clancy Elementary
2	Clancy Elementary
3	Clancy Elementary
3	Clancy Elementary
3	Clancy Elementary
3	Clancy Elementary
4	Clancy Elementary
5	Clancy Elementary
5	Clancy Elementary
5	Clancy Elementary
6	Clancy Elementary
6	Clancy Elementary
6	Clancy Elementary
7	Clancy Elementary
8	Clancy Elementary
8	Clancy Elementary
8	Clancy Elementary
8	Clancy Elementary

HELENA SCHOOL DISTRICT NO. 1, LEWIS AND CLARK COUNTY  
RESOLUTION TO DISPOSE OF PERSONAL PROPERTY

WHEREAS, the trustees of any district have the power and the responsibility to hold in trust all real and personal property of the District for the benefit of the schools and children of the district, and;

WHEREAS, the trustees of any district have the authority to determine that certain personal property of the District is or is about to become abandoned, obsolete, undesirable, or unsuitable for the school purposes of the district pursuant to Mont. Code Ann. § 20-6-604, and;

WHEREAS, the District owns items of personal property consisting of computers, no hard drives included.

WHEREAS, the Board of Trustees of Helena School District No. 1 desires to dispose of computers because they are abandoned, obsolete, undesirable or unsuitable for school purposes;

THEREFORE, BE IT RESOLVED, that the Board of Trustees of Helena School District No. 1, Lewis and Clark County, Montana, shall sell or otherwise dispose of the computers identified below:

• **Pallet #1**

1 - Dell Optiplex 745	1 - Teknika MJ-22
1 - Dell Optiplex 960	1 - NEC AccuSync 90
1 - 755	1 - Compaq 7500
2 - PC Other	1 - Apple a2m6017
1 - Apple IIGs	1 - Apple RGB Monitor
10 - IIGs	1 - Compaq ProSignia P350
1 - Apple ImageWriter1	2 - HP LaserJet 1150
1 - ImageWriter II	2 - Apple iMac
1 - HP LE2001w	1 - Apple eMac
1 - Epson DC-10s	5 - Dell UltraSharp
1 - LE1901w	1 - HP 1702 1
1 - LE2001w1	

• **Pallet #2**

14 - HP ProCurve 2510G-48	20 - HP ProCurve 2510G-24
8 - HP ProCurve 2910al-24G- POE	33 - HP ProCurve 2520G-24- POE



- **Pallet #3**

46 - Alcatel 4010  
7 - Alcatel 4035  
2 - Alcatel 4090L  
1 - Alcatel 4019

16 - OneAC ONXBC  
8 - OneAC 600xt  
6 - Alcatel OmniPCX 4400  
2 - Teltronics SEB II

- **Pallet #4**

1 - LE1901w  
15 - HP 1702  
1 - APC Smart UPS 1000  
3 - APC Smart UPS 3000  
1 - APC Back-UPS Pro 1500  
1 - UPS Rack Mount Equipment  
9 - HP L1706  
1 - IBM 9494  
2 - HP 1502  
1 - HP 11908w

1 - Compaq 1701  
3 - HP Compaq Elite 8300 SFF  
1 - HP Compaq Elite 8000  
Convertible Minitower  
2 - HP Compaq Elite 4000 SFF  
1 - HP Elite L1706  
1 - Acer AL1717  
2 - 1702  
1 - L1706

- **Pallet #5**

2 - HP Office Jet Pro X576dw MFP  
1 - HP LaserJet P3015  
3 - Blonder-Tounge Labs Cable  
Output Combiner  
1 - Cadco M-369 Modulator  
2 - ViewSonic G810  
1 - HP PhotoSmart 6510  
1 - Epson PowerLite 83+  
2 - HP LaserJet 1100  
1 - HP LaserJet P2015  
1 - Compaq V1100

1 - Apollo Cassette Recorder 2060-1  
1 - Lexmark Optra E312L  
1 - Lexmark T520  
1 - HP LaserJet 3200  
1 - HP Compaq dc5750 SSF  
1 - Epson R320  
1 - Dell 1908fp  
1 - HP PhotoSmart Premium  
1 - Epson DC10s  
1 - Epson PowerLite 61p  
1 - Brother Intilefax 2920 1

- **Pallet #6**

- |                        |                          |
|------------------------|--------------------------|
| 4 - HP Mini 1101       | 1 - Latitude E5500       |
| 29 - HP ProBook 4510s  | 2 - Apple MacBook 08     |
| 9 - HP ProBook 4520s   | 2 - HP Compaq nx6125     |
| 1 - Hp 4520s           | 2 - Compaq nx5000        |
| 1 - HP ProBook 4525s   | 1 - Compaq nx6325        |
| 2 - HP ProBook 4530s   | 1 - HP Compaq nx9020     |
| 1 - 4530s              | 1 - Apple PowerBook 520c |
| 1 - HP Compaq 6710b    | 1 - Lenovo r61i          |
| 1 - Compaq 6710b       | 1 - Dell Inspiron B140   |
| 1 - Compaq 6730s       | 1 - Dell Latitude E6400  |
| 1 - HP Compaq 6735b    | 1 - HP Mini 2102         |
| 1 - Compaq 6735b       | 1 - HP nx61251           |
| 1 - Compaq 6735s       | 2 - Dell Axium Pocket PC |
| 1 - HP Compaq 8710w    | 2 - eInstruction Tablet  |
| 5 - Dell Inspiron B130 | 1 - neo2                 |
| 1 - Dell Latitude D630 |                          |

The items may be viewed at Helena Middle School Warehouse, located at 1010 Idaho Ave, Helena, MT, August 28<sup>th</sup>, 2018 between the hours of 1:00 pm and 2:00pm. Please call Stacy Box at 406-324-1096 for more information. Purchased by pallets, not individually. Interested parties must submit sealed bids to the Helena School District #1 Business Office, 55 S. Rodney, Helena, MT 59601 by 3:00 p.m. on August 28<sup>th</sup>, 2018. The exterior of all bid envelopes or packages must clearly state: Sealed Bid for computers. In the event that no bids are received for an item listed above, the District will dispose of the item(s) in any manner deemed appropriate.

This Resolution shall not become effective for 14 days. Upon expiration of the 14-day period, the Superintendent of the District shall effectuate the sale or disposal of the above-described property. Money realized from the sale of any of the above-identified items shall be credited to the elementary and high school miscellaneous funds as deemed appropriate.

Adopted this 14<sup>th</sup> day of August 2018.

By: \_\_\_\_\_

Chairperson, Board of Trustees

**DISTRICT CLERK CERTIFICATION:**

I attest the above-referenced signature of the Chairperson of the Board of Trustees, and further certify as follows: \_\_\_\_\_ made the motion to approve this RESOLUTION TO DISPOSE OF PERSONAL PROPERTY and \_\_\_\_\_ seconded the motion; the following Trustees voted in favor of the motion: \_\_\_\_\_; the following Trustees voted against: \_\_\_\_\_; and the following Trustees were absent: \_\_\_\_\_

By: \_\_\_\_\_

Janelle Mickelson, District Clerk

Helena School District No. 1