

Board of Trustees Meeting

Tuesday, August 11, 2020 - 5:30 p.m.

Notice: In accordance with State and Local health guidance/regulations, physical attendance at this meeting will be limited to 49 individuals. All in-person attendees must wear a mask/facial covering at all times and remain safety distanced from anyone not residing within the same place of residence. All other attendees are encouraged to attend the meeting via Zoom and/or email your public comment to boardoftrustees@helenaschools.org prior to the start of the meeting.

Members of the public are able to attend by clicking here: <https://helenaschools.org/event/board-of-trustees-meeting-08-11-2020/>. We ask that all participants mute their microphone until called upon by the Board Chair for general and/or specific public comments. Upon completing public comment, please ensure that your microphone is again muted.

AGENDA

I. CALL TO ORDER / PLEDGE OF ALLEGIANCE

II. REVIEW OF AGENDA

III. 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.

IV. NEW BUSINESS

A. Items for Action

1. Certify the Trustees' Financial Summary – Elementary Fiscal Year 2019-20

Helena Public Schools Board of Trustees

Luke Muszkiewicz
Board Chair

John E McEwen
Trustee

Siobhan Hathhorn
Board Vice Chair

Jennifer McKee
Trustee

Terry Beaver
Trustee

Sarah Sullivan
Trustee

Libby Goldes
Trustee

Jennifer Walsh
Trustee

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2. Certify the Trustees' Financial Summary – High School Fiscal Year 2019-20
3. Final Budget Adoption – Elementary Fiscal Year 2020-21
4. Final Budget Adoption – High School Fiscal Year 2020-21
5. Approval and Ratification of the HPS-Plumbers and Pipefitters and Mechanics Collective Bargaining Agreement
6. Approval of HHS land sale, MDT project
 - a. MDT/HHS Memorandum
 - b. MDT Right of Way Agreement
7. Approval to Proceed with Land Negotiations, HSD & MBI
 - a. HSD/MBI Land Swap Memorandum
 - b. Smith School Property
 - c. MBI Property Appraisal
 - d. HSD Property Appraisal
8. Approval of Policy 9150: School Closure
9. Approval of Policy 9035: Capital Assets
10. Approval of Policy 7060: School Safety
11. Declaration of an Unforeseen Emergency
12. Consideration/Approval of 2020/2021 Opening of Schools Plan

B. Items for Consent

1. Approval of 06.09.2020 Board Meeting Minutes
2. Approval of 06.25.2020 Special Board Meeting Minutes
3. Approval of 7.14.2020 Board Retreat Minutes
4. Approval of Personnel Actions
5. Approval of Warrants

C. Reports

1. Policy Committee Report
2. Budget & Finance Committee Report
3. Health Benefits Committee Report
4. Montana School Boards Association Report
5. Helena Education Association Report

V. SUPERINTENDENT'S REPORT

VI. BOARD COMMENTS

VII. ADJOURNMENT

The next Board of Trustees meeting has been scheduled for September 8, 2020.

Board of Trustees Meeting

Certify the Trustees' Financial Summary (TFS)



IV. New Business

A. Items for Action

1. Certify the Trustees' Financial Summary (TFS)

Background:

School districts account for the receipt and disbursement of all money belonging to the district in accordance with the methods prescribed by the Office of Public Instruction (OPI). The Trustees' Financial Summary (TFS) is the annual financial report prescribed by the OPI.

Considerations:

- Pursuant 20-9-213(6), MCA, the board of trustees transmit the TFS to the county superintendent of schools no later than August 15th and to the OPI no later than September 15th.
- Trustees are responsible for ensuring the accuracy and prompt submission of the TFS.
- Subsequent amendments to the TFS made by the clerk of the district are considered officially made on behalf of the trustees.
- The deadline for amendments is December 10th.

Highlights:

- As a result of the Covid-19 virus, fiscal year 2019-20 proved to be a unique year for school finance and a very challenging year to close out. Essentially all normal purchasing ended on March 17, 2020, leaving some funds with larger than normal cash balances, while other funds experienced unusual expenditures and even losses.
- The high school general fund ended the year with a larger than normal cash balance primarily due to the tuition paid by East Helena K-12. The cash balance was transferred to the interlocal fund.
- The Governor's Emergency Declaration issued in March allowed for Covid-19 related expenditures to be paid with transportation funding. Accordingly, school food expenditures totaling \$342,553 and \$55,211 in technology expenditures were paid for out of the transportation fund. Although these expenditures were not anticipated in the budget, the First Student contract was also renegotiated, and the District only paid approximately 75% of the original negotiated amount, which left a larger than normal cash balance in the transportation fund. The cash balance was transferred to the interlocal fund.
- Although revenues in the school food service fund were down approximately \$300,000, expenditures were also down, primarily because of the assistance from the transportation fund. The food service fund ended the year with a positive cash balance of approximately \$88,623.
- Over the course of approximately two years technology needs in the elementary have outpaced resources, which has depleted the elementary technology fund. The fund ended the year with a cash balance of only \$88,822.52, approximately \$511,000 less than the previous year and nearly \$790,000 less than fiscal year 2018.
- The cash balance of \$3,549,897.85 in the building fund reflects that we are nearing the end of the bond projects.
- At year-end, after all cash transfers, the interlocal fund had a cash balance of \$5,519,665.07 of which \$506,087.33 is earmarked for school building budgets.
- The day care fund ended the year with a loss of approximately \$92,760.

Superintendent recommendation:

Certify the Trustees' Financial Summary and direct the clerk of the district to submit the report to the county superintendent of schools and to the Office of Public Instruction.



Trustees' Financial Summary

FY2019-20

Submit ID:

25 Lewis & Clark County

0487 Helena Elem

Due Date:

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

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

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

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

Certification

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

(Signature)

(Date)

Chair, Board of Trustees: Luke Muszkiewicz

(Signature)

(Date)

County Superintendent Katrina Chaney

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY20 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.

Facilities Condition Inventory Report Certification:

I certify, the FCI has been updated this fiscal year: Date of FCI Certification 05/12/2020



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FY2019-20

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
023	MAC School Share	LOCAL		
024	AWARE Flow through	STATE	None	
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		
100	Elementary Field Trips	LOCAL		
112	Verizon iPhone resale	LOCAL		
114	Shodair Medicaid	STATE	N/A	N/A
115	Summer Kindergarten Camp	LOCAL	N/A	N/A
119	Summer School Enrichment	LOCAL		
120	Sierra Park	LOCAL	None	None
124	MAC Student Services	LOCAL		
126	Aggregate Reim/Indirects	LOCAL		Local
151	Share Our Strength No Kid Hungry Breakfast Program	LOCAL	N/A	N/A
170	Warren Donation	LOCAL		
212	Nat'l Board Certification Teacher Stipend	STATE		
239	Title IV ESEA, Part A, Student Support & Academic Enrich	FEDERAL	02504875220	84.424A
241	PAX Good Behavior Grant	STATE	N/A	N/A
269	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	02504871419	84.367
270	Montana Striving Reader Comprehensive Literacy Project-20	FEDERAL	02504873520	84.371C
279	Montana Striving Readers Comprehensive Literacy Project - FY	FEDERAL	02504873519	84.371C
301	Computer Training	LOCAL		
302	G E D	LOCAL		
303	Summer Pottery	LOCAL	None	None
310	Title I, ESEA Schoolwide Program	FEDERAL	0254873220	Federal
319	Title I - Schoolwide	FEDERAL	02504873119	Federal



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
333	Bryant Donations FY 12	LOCAL	None	None
338	Public Lands Travel Grant - Bryant FY17	LOCAL		
339	Karen Cox Memorial Grant	LOCAL	N/A	N/A
342	Miller Donation Central	LOCAL	None	None
346	Smart Green School Challenge - Central	STATE	None	None
347	Karen Cox Memorial Grant	LOCAL	N/A	N/A
351	2010 CRA Exxon Mobile	LOCAL		
355	Hawthorne Donations	LOCAL	None	None
357	Stars Montessori PreSchool Grant	STATE	N/A	N/A
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
386	Helena Area Community Foundation-4G's	LOCAL	N/A	N/A
390	Preschool Development Grant	FEDERAL	02504871619	84.419
400	Rossiter Student Activities	LOCAL	None	None
401	Rossiter Shiver Shack	LOCAL	None	None
402	Rossiter Tech Fund	LOCAL	None	None
404	Rossiter Conflict Managers	LOCAL	None	None
405	Rossiter Stem After School Program	LOCAL	N/A	N/A
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
441	Smart School Recycling Mini	STATE	N/A	N/A
451	Kessler Donations	LOCAL	None	
454	Smart Schools Recycling Mini Grant-Kessler	STATE	None	None
480	Title I, Part A, Improvement Grants	FEDERAL	02504873120	84.010A
489	Title I, Part A, Improving Basic Programs	FEDERAL	02504873119	84.010
501	Lombardi Claim	LOCAL	N/A	N/A
508	Title VII, Indian Education	FEDERAL	S060A150856	84.060
510	CRA Art Center	LOCAL	N/A	N/A



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
517	CRA SMAR Recycling Program	STATE	N/A	N/A
570	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	02504875720	84.196
579	Title X, Part C, Ed of Homeless Children	FEDERAL	02504875719	84.196
632	Broadwater Library	LOCAL	None	None
633	Bryant Library	LOCAL	None	None
634	Central Library	LOCAL	None	None
635	Hawthorne Library	LOCAL	None	None
637	Jefferson Library	LOCAL	None	None
640	Rossiter Library	LOCAL	None	None
641	Smith Library	LOCAL	None	None
642	Four Georgians Library	LOCAL	None	None
643	Jim Darcy Library	LOCAL	None	None
644	Warren Library	LOCAL	None	None
645	Kessler Library	LOCAL	None	None
651	CRA Library	LOCAL	None	None
652	HMS Library	LOCAL	None	None
714	Montana Solar Community Project	STATE	519029	N/A
771	Maintenance Accounts	LOCAL		
773	IDEA Part B	FEDERAL	V2504877717	84.027
777	Maintenance Sale Proceeds	LOCAL	None	None
793	IDEA Preschool	FEDERAL	2504877917	84.173A
850	Work Comp MSGIA Closeout FY16	LOCAL	None	None
851	Unemployment Credit On Account	LOCAL	N/A	N/A
860	HeF Great Ideas Grants	LOCAL	None	None
861	Helena Education Foundation	LOCAL	None	None
910	Budget Amendment			



Trustees' Financial Summary

FY2019-20

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,666,036.41	1,253,515.56		88,622.56
02	Taxes Receivable - Real and Personal (120-149)	292,648.79	94,027.30		
03	Taxes Receivable - Protested (150-159)	53,167.94	16,554.64		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				286,657.33
06	Other Current Assets (190-210)	116,919.03	4,979.64		12,169.57
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	40,953.98	13,811.20		7,991.00
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,169,726.15	1,382,888.34		395,440.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	345,816.73	110,581.94		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	94,043.13	219,822.04		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,729,866.29	1,052,484.36		395,440.46
52	TOTAL FUND BALANCE/EQUITY	2,823,909.42	1,272,306.40		395,440.46
53	TOTAL LIABILITIES AND FUND BALANCE	3,169,726.15	1,382,888.34		395,440.46



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,193.45	1,659,324.68	1,926,575.04	152,373.63
02	Taxes Receivable - Real and Personal (120-149)	28,379.02			9,354.18
03	Taxes Receivable - Protested (150-159)	4,623.28			1,701.40
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			221,026.03	
06	Other Current Assets (190-210)		5,454.18	3,214.95	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			12,498.85	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	47,195.75	1,664,778.86	2,163,314.87	163,429.21
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	33,002.30		38,863.91	11,055.58
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			7,437.38	13,851.00
48	Fund Balance for Budget	14,193.45	1,664,778.86	2,117,013.58	138,522.63
52	TOTAL FUND BALANCE/EQUITY	14,193.45	1,664,778.86	2,124,450.96	152,373.63
53	TOTAL LIABILITIES AND FUND BALANCE	47,195.75	1,664,778.86	2,163,314.87	163,429.21



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Balance Sheet

	Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			9,735.88	
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)			455.00	
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)			6,515.67	
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			16,706.55	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget			16,706.55	
52 TOTAL FUND BALANCE/EQUITY			16,706.55	
53 TOTAL LIABILITIES AND FUND BALANCE			16,706.55	



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Balance Sheet

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



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	88,822.52	51,218.70		(45,907.76)
02	Taxes Receivable - Real and Personal (120-149)	13,308.39			110,069.73
03	Taxes Receivable - Protested (150-159)	2,413.72			21,880.49
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)	320.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	104,864.63	51,218.70		86,042.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	15,722.11			131,950.22
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	588.08			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	88,554.44	51,218.70		(45,907.76)
52	TOTAL FUND BALANCE/EQUITY	89,142.52	51,218.70		(45,907.76)
53	TOTAL LIABILITIES AND FUND BALANCE	104,864.63	51,218.70		86,042.46



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)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	3,554,617.02	2,683,668.65	535,578.19	
02 Taxes Receivable - Real and Personal (120-149)		39,986.71		
03 Taxes Receivable - Protested (150-159)		7,826.78		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)			4,022.31	
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS	3,554,617.02	2,731,482.14	539,600.50	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)			393.30	
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES			393.30	
DEFERRED INFLOWS				
36 Deferred Inflows (680)		47,813.49	6,758.35	
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)	2,144,014.92	714,184.21		
41 Unrestricted Net Assets (940)			532,448.85	
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	1,410,602.10	1,969,484.44		
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY	3,554,617.02	2,683,668.65	532,448.85	
53 TOTAL LIABILITIES AND FUND BALANCE	3,554,617.02	2,731,482.14	539,600.50	



Trustees' Financial Summary

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			(35,826.57)	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			96,606.92	
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			60,780.35	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			990.20	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			990.20	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			59,790.15	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			59,790.15	
53	TOTAL LIABILITIES AND FUND BALANCE			60,780.35	



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FY2019-20

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		91,869.36	12,580,077.34	350,494.07
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			2,292.00	
07	Inventories (220 & 230)		64,589.60		
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		156,458.96	12,582,369.34	350,494.07
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)			775.00	
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		156,458.96	12,581,594.34	350,494.07
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		156,458.96	12,581,594.34	350,494.07
53	TOTAL LIABILITIES AND FUND BALANCE		156,458.96	12,582,369.34	350,494.07



Trustees' Financial Summary

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25 Lewis & Clark County

0487 Helena Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		5,519,665.17	221,111.14	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		5,519,665.17	221,111.14	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			28,268.00	
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		5,519,665.17	192,843.14	
52	TOTAL FUND BALANCE/EQUITY		5,519,665.17	221,111.14	
53	TOTAL LIABILITIES AND FUND BALANCE		5,519,665.17	221,111.14	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,435.76	1,185,609.97		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	5,435.76	1,185,609.97		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	5,435.76	1,185,609.97		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	5,435.76	1,185,609.97		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	5,435.76	1,185,609.97		



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Balance Sheet

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



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Balance Sheet

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



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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	2019 Value	2020 Value
1111	District Levy - Real Property	10,914,753.21	11,063,885.34
1112	District Levy - Personal Property	321,275.75	347,776.56
1113	District Levy - Heavy Motor Vehicles	17,662.88	0.00
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	14,985.29
1114	District Levy - Pers Prop/Mobile Homes	64,814.77	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	61,347.66
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	12,459.58
1190	Penalties and Interest on Taxes	15,431.08	15,576.45
1320	Tuition from Schl Dists Within State	138,373.42	0.00
1320	Tuition from School Districts Within State	0.00	147,522.66
1510	Interest Earnings	66,179.53	33,357.23
1900	Other Revenue from Local Sources	1,738.03	2,576.56
1945	Fees - Users/Resale of Supplies	674.16	1,371.81
3110	Direct State Aid	14,057,033.44	14,398,774.19
3111	Quality Educator	1,294,790.70	1,312,390.75
3112	At Risk Student	128,206.22	126,000.62
3113	Indian Education For All	116,046.08	119,396.52
3114	American Indian Achievement Gap	64,628.00	62,208.00
3115	State Spec Ed Allowable Cost Pymt to Districts	1,670,224.12	0.00
3115	State Special Education Allowable Cost Payment to Districts	0.00	1,406,590.23
3116	Data For Achievement	0.00	114,340.11
3117	State - Tuition for State Placement	2,787.46	2,233.34
3120	State - Guaranteed Tax Base Aid	7,511,218.40	7,523,124.65
5200	Sale or Compensation for Loss of Assets	2,460.00	0.00
6100	Material Prior Period Revenue Adjustments	0.00	38,829.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		36,388,297.25	36,804,747.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	19,226,992.39	19,603,341.36
			2XX Personal Services - Employee Benefits	82,107.90	80,676.44
			3XX Purchased Professional and Technical Services	8,137.44	2,863.21
			4XX Purchased Property Services	17,734.42	17,530.50
			5XX Other Purchased Services	182,557.32	149,208.30
			6XX Supplies and Materials	1,027,228.05	274,523.29



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2019 Value	2020 Value
			8XX Other Expenditures	2,607.00	1,419.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	1,087,308.68	1,147,591.40
			2XX Personal Services - Employee Benefits	4,651.88	4,731.52
			3XX Purchased Professional and Technical Services	30,211.30	12,144.99
			5XX Other Purchased Services	11,031.96	6,489.15
			6XX Supplies and Materials	83,126.75	138,297.22
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	87,223.62	101,437.00
			2XX Personal Services - Employee Benefits	390.03	434.86
			3XX Purchased Professional and Technical Services	0.00	125.77
			5XX Other Purchased Services	3,866.59	1,762.50
			6XX Supplies and Materials	284.16	2,615.92
			8XX Other Expenditures	45.00	144.45
		222X Educational Media Services			
			1XX Personal Services - Salaries	1,120,668.09	1,124,951.54
			2XX Personal Services - Employee Benefits	4,791.07	4,675.14
			3XX Purchased Professional and Technical Services	266.00	0.00
			5XX Other Purchased Services	99.90	63.37
			6XX Supplies and Materials	63,585.34	50,026.21
			8XX Other Expenditures	892.00	54.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	260,562.07	303,444.85
			2XX Personal Services - Employee Benefits	13,157.37	1,816.51
			3XX Purchased Professional and Technical Services	150,732.88	123,762.15
			4XX Purchased Property Services	87.36	302.77
			5XX Other Purchased Services	29,564.73	29,228.27
			6XX Supplies and Materials	16,000.74	45,476.52
			8XX Other Expenditures	14,612.98	14,972.75
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	2,489,950.64	2,735,510.25
			2XX Personal Services - Employee Benefits	10,526.52	11,364.46
			3XX Purchased Professional and Technical Services	6,836.00	17,567.89
			4XX Purchased Property Services	8,556.69	3,568.58
			5XX Other Purchased Services	45,803.35	44,139.62
			6XX Supplies and Materials	51,612.64	42,973.80
			8XX Other Expenditures	8,741.56	9,463.75
		25XX Support Services - Business			
			1XX Personal Services - Salaries	527,545.07	289,455.58
			2XX Personal Services - Employee Benefits	2,168.18	1,223.28
			3XX Purchased Professional and Technical Services	20,667.18	48,070.51
			4XX Purchased Property Services	1,894.28	2,056.58



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2019 Value	2020 Value
			5XX Other Purchased Services	308,564.72	349,498.17
			6XX Supplies and Materials	11,846.89	65,676.92
			7XX Property and Equipment Acquisition	32,027.40	0.00
			8XX Other Expenditures	327.00	1,012.10
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	2,418,695.15	2,694,314.20
			2XX Personal Services - Employee Benefits	67,251.29	78,226.23
			3XX Purchased Professional and Technical Services	70,093.77	85,300.92
			4XX Purchased Property Services	879,430.97	947,962.69
			5XX Other Purchased Services	12,253.04	10,814.50
			6XX Supplies and Materials	391,105.06	324,602.23
			7XX Property and Equipment Acquisition	3,840.00	4,745.00
			8XX Other Expenditures	6,020.43	20,364.04
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	5,668.66	1,940.50
210	Non-Federal Alternative Education				
	1XXX Instruction				
			1XX Personal Services - Salaries	65,812.03	91,410.71
			2XX Personal Services - Employee Benefits	256.31	339.55
			3XX Purchased Professional and Technical Services	7,000.00	0.00
			5XX Other Purchased Services	302.01	0.00
			6XX Supplies and Materials	0.00	323.39
280	Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	2,392,615.69	2,516,220.16
			2XX Personal Services - Employee Benefits	11,589.30	8,504.47
			3XX Purchased Professional and Technical Services	72,555.00	1,005.00
			4XX Purchased Property Services	0.00	545.00
			5XX Other Purchased Services	1,735.26	2,694.12
			6XX Supplies and Materials	17,139.48	26,898.92
	21XX Support Services - Students				
			1XX Personal Services - Salaries	1,373,252.03	1,748,404.69
			2XX Personal Services - Employee Benefits	5,738.01	7,148.94
			3XX Purchased Professional and Technical Services	45,089.86	5,470.63
			5XX Other Purchased Services	10,573.72	9,973.13
			6XX Supplies and Materials	12,526.30	6,070.12
			8XX Other Expenditures	1,365.00	1,377.00
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	14,707.50	7,188.33
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	148,149.74	152,900.62
			2XX Personal Services - Employee Benefits	658.77	665.84



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2019 Value	2020 Value
			3XX Purchased Professional and Technical Services	493.30	0.00
			4XX Purchased Property Services	132.57	92.48
			5XX Other Purchased Services	5,948.70	3,935.76
			6XX Supplies and Materials	14,795.42	4,329.55
			8XX Other Expenditures	120.00	0.00
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	22.45	30.03
			6XX Supplies and Materials	0.00	443.98
360	State - Gifted & Talented Reimbursement				
	1XXX Instruction				
			1XX Personal Services - Salaries	295,247.48	312,861.96
			2XX Personal Services - Employee Benefits	1,257.57	1,298.54
			3XX Purchased Professional and Technical Services	453.18	13.99
			4XX Purchased Property Services	955.19	962.28
			5XX Other Purchased Services	7,110.40	6,172.72
			6XX Supplies and Materials	6,583.04	8,913.21
365	Indian Education for All				
	1XXX Instruction				
			1XX Personal Services - Salaries	103,367.57	104,677.16
			2XX Personal Services - Employee Benefits	375.98	365.73
			3XX Purchased Professional and Technical Services	0.00	240.00
			5XX Other Purchased Services	641.40	1,580.64
			6XX Supplies and Materials	246.98	3,919.04
			8XX Other Expenditures	150.00	0.00
	24XX Support Services - School Administration				
			6XX Supplies and Materials	0.00	1,441.98
710	School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	21,097.12	1,652.60
			2XX Personal Services - Employee Benefits	103.32	7.93
			3XX Purchased Professional and Technical Services	29.35	1,388.00
			4XX Purchased Property Services	1,907.25	410.00
			5XX Other Purchased Services	2,060.79	3,191.24
			6XX Supplies and Materials	5,765.34	3,472.43
720	School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	68,321.00	57,693.00
			2XX Personal Services - Employee Benefits	404.56	276.91
			5XX Other Purchased Services	707.12	284.56
890	Other Community Services				
	33XX Community Services				
			1XX Personal Services - Salaries	5,588.25	5,835.85



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2019 Value	2020 Value
			2XX Personal Services - Employee Benefits	24.16	24.70
			5XX Other Purchased Services	450.00	585.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	54,078.78	47,812.10
			2XX Personal Services - Employee Benefits	265.27	210.34
			5XX Other Purchased Services	108,354.87	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	366,512.76	342,800.77
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	11,191.00
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	77,137.76	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	90,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>36,243,726.45</u>	<u>36,639,218.86</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					3,123,567.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36,804,747.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,639,218.86 (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	94,043.13	Less Last Year	559,229.41	(4b)	-465,186.28
					-465,186.28 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,823,909.42 (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	2019 Value	2020 Value
	1111 District Levy - Real Property	3,127,539.18	3,702,387.85
	1112 District Levy - Personal Property	91,645.08	115,709.51
	1113 District Levy - Heavy Motor Vehicles	5,069.51	0.00
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	5,024.55
	1114 District Levy - Pers Prop/Mobile Homes	17,297.66	0.00
	1114 District Levy - Personal Property/Mobile Homes	0.00	19,009.18
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	3,040.00
	1190 Penalties and Interest on Taxes	4,044.03	4,726.13
	1410 Individual Transportation Fees	1,510.48	0.00
	1420 Trans Fees from Other Schl Dists Within State	20,038.32	0.00
	1420 Transportation Fees from Other School Districts Within State	0.00	18,159.64
	1510 Interest Earnings	20,776.70	21,151.38
	1900 Other Revenue from Local Sources	30.86	223.93
	2220 County On-Schedule Trans Reimb	382,841.15	0.00
	2220 County On-Schedule Transportation Reimbursement	0.00	396,082.04
	3210 State - On-Schedule Transportation Reimbursement	0.00	396,082.05
	3210 State On-Schedule Trans Reimb	331,610.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,002,403.57	4,681,596.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10		
PRC	Program	Function	Object	2019 Value	2020 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			6XX	Supplies and Materials	0.00	41,400.00	
			7XX	Property and Equipment Acquisition	0.00	13,811.20	
		23XX	Support Services - General Administration				
			1XX	Personal Services - Salaries	43,317.07	43,072.52	
			2XX	Personal Services - Employee Benefits	199.81	195.60	
			3XX	Purchased Professional and Technical Services	0.00	225.00	
			5XX	Other Purchased Services	0.00	225.00	
		24XX	Support Services - School Administration				
			1XX	Personal Services - Salaries	66,321.92	66,806.62	
			2XX	Personal Services - Employee Benefits	297.67	291.76	
			5XX	Other Purchased Services	0.00	585.00	
		26XX	Operation and Maintenance of Plant Services				
			5XX	Other Purchased Services	16,943.07	18,239.34	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2019 Value	2020 Value
		27XX Student Transportation Services			
		1XX	Personal Services - Salaries	239,732.08	282,314.69
		2XX	Personal Services - Employee Benefits	1,372.10	1,651.57
		3XX	Purchased Professional and Technical Services	7,821.10	7,947.55
		4XX	Purchased Property Services	2,308.16	1,097.37
		5XX	Other Purchased Services	1,555,316.67	1,735,105.26
		6XX	Supplies and Materials	233,888.98	176,542.59
		7XX	Property and Equipment Acquisition	12,375.00	0.00
	280 Special Education - Local and State				
		27XX Student Transportation Services			
		5XX	Other Purchased Services	1,014,801.52	1,071,454.65
		6XX	Supplies and Materials	54,972.04	41,744.85
	910 Food Services				
		31XX Food Services			
		5XX	Other Purchased Services	0.00	222,659.62
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	550,000.00	900,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,799,667.19</u>	<u>4,625,370.19</u>

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					1,008,978.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,681,596.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,625,370.19 (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	219,822.04	Less Last Year	12,720.65	(4b)	207,101.39
					207,101.39 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,272,306.40 (5)



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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	2019 Value	2020 Value
	1510 Interest Earnings	622.11	752.11
	1611 National School Lunch Program	826,414.61	641,271.48
	1900 Other Revenue from Local Sources	39.50	424.70
	1920 Contributions/Donations from Private Sources	48.25	0.00
	3220 State - School Nutrition Match	0.00	2,921.40
	3220 State Food Services Match	3,921.66	0.00
	4550 Federal Child Nutrition	1,744,804.55	0.00
	4550 Federal School Nutrition Reimbursement	0.00	1,632,453.53
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	0.00	3,600.00
	4610 School Nutrition Equipment Assistance Grant	0.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,575,850.68	2,281,423.22

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

PRC	Program	Function	Object	2019 Value	2020 Value
	461 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)				
		31XX Food Services			
			6XX Supplies and Materials	0.00	3,600.00
	910 Food Services				
		31XX Food Services			
			3XX Purchased Professional and Technical Services	19,531.25	15,092.75
			4XX Purchased Property Services	14,898.95	6,996.11
			5XX Other Purchased Services	2,471,912.85	1,873,665.86
			6XX Supplies and Materials	18,851.79	7,824.22
			8XX Other Expenditures	1.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,525,196.39	1,907,178.94



Trustees' Financial Summary

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25 Lewis & Clark County

0487 Helena Elem

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	21,196.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,281,423.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,907,178.94	(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)	395,440.46	(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	2019 Value	2020 Value
	1111 District Levy - Real Property	716,786.43	1,180,878.19
	1112 District Levy - Personal Property	20,630.67	36,546.66
	1113 District Levy - Heavy Motor Vehicles	1,169.27	0.00
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	1,607.86
	1114 District Levy - Pers Prop/Mobile Homes	2,973.94	0.00
	1114 District Levy - Personal Property/Mobile Homes	0.00	5,252.49
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	459.14
	1190 Penalties and Interest on Taxes	631.03	1,250.43
	1510 Interest Earnings	5,431.05	4,772.97
	3110 Direct State Aid	6,113.85	16,192.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		753,736.24	1,246,960.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2019 Value	2020 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	709,761.26	1,195,502.46
			2XX	Personal Services - Employee Benefits	0.00	5,499.32
			5XX	Other Purchased Services	980.00	1,680.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	40,691.57	38,318.44
			2XX	Personal Services - Employee Benefits	165.90	149.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				751,598.73	1,241,150.01	



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Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance					8,383.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,246,960.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,241,150.01	(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)					14,193.45	(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	2019 Value	2020 Value
	1510 Interest Earnings	20,161.04	21,495.71
	1900 Other Revenue from Local Sources	19,378.04	4,580.45
	2240 County Retirement Distribution	5,073,411.37	6,412,439.34
	6100 Material Prior Period Revenue Adjustments	9,539.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,122,490.32	6,438,515.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2019 Value	2020 Value
	180 Summer School				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,305.68	1,423.25
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,962,869.30	4,244,308.01
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	156,488.94	165,666.50
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	12,843.14	14,745.78
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	162,471.23	163,457.58
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	44,629.82	49,019.18
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	359,692.07	396,787.36
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	78,769.89	94,603.57
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	318,362.77	361,301.03
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	31,250.42	37,088.29
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	16,292.21	15,537.76
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	4,170.05
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	393,816.50	484,988.18



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2019 Value	2020 Value
		21XX	Support Services - Students		
		2XX	Personal Services - Employee Benefits	237,013.21	257,718.49
		24XX	Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	26,069.67	27,213.92
329	State - Miscellaneous Grants				
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	15,130.41	646.71
360	State - Gifted & Talented Reimbursement				
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	41,755.11	44,864.85
365	Indian Education for All				
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	13,311.11	13,262.40
610	Adult Continuing Education Programs				
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	2,561.55	3,044.64
650	Adult Education GED Programs				
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	14,147.55	15,397.18
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	3,695.54	413.92
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	10,489.22	9,502.76
890	Other Community Services				
		33XX	Community Services		
		2XX	Personal Services - Employee Benefits	5,303.52	5,411.94
910	Food Services				
		31XX	Food Services		
		2XX	Personal Services - Employee Benefits	8,866.67	7,335.74
920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services		
		2XX	Personal Services - Employee Benefits	109,245.02	126,100.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,026,380.55	6,544,009.90



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					1,770,273.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,438,515.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,544,009.90	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,664,778.86	(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	2020 Value
003		
	3290 State - Other State Grants	0.00
015		
	1920 Contributions/Donations from Private Sources	0.00
023 MAC School Share		
	1510 Interest Earnings	5,229.50
	1900 Other Revenue from Local Sources	0.00
	3357 Medicaid - Montana Administrative Claiming Reimbursement	109,537.83
	3357 Montana Administrative Claiming Reimbursement	0.00
024 AWARE Flow through		
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	235,716.21
029 CRA Summer Music		
	1310 Individual Tuition	200.00
	1510 Interest Earnings	33.98
039 Staples Recycling		
	1510 Interest Earnings	59.01
042 Four Georgians Accounts		
	1510 Interest Earnings	456.01
	1920 Contributions/Donations from Private Sources	26,069.24
051 CRA Accounts		
	1510 Interest Earnings	181.10
	1700 Student Extracurricular Activity Receipts	42,701.13
	1920 Contributions/Donations from Private Sources	10,889.08
052 HMS Accounts		
	1510 Interest Earnings	97.64
	1700 Student Extracurricular Activity Receipts	11,494.61
	1920 Contributions/Donations from Private Sources	1,750.00
063 FSLC Accounts		
	1510 Interest Earnings	74.15
	1920 Contributions/Donations from Private Sources	5,377.74
064 Intermountain Medicaid		
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	995,993.41
100 Elementary Field Trips		
	1510 Interest Earnings	2,127.01
112 Verizon iPhone resale		
	1510 Interest Earnings	80.55



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114 Shodair Medicaid

3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	225.53
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115 Summer Kindergarten Camp

1920 Contributions/Donations from Private Sources	20,000.00
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119 Summer School Enrichment

1510 Interest Earnings	68.36
1900 Other Revenue from Local Sources	1,425.00

120 Sierra Park

1510 Interest Earnings	364.21
1910 Rentals	5,425.00
1920 Contributions/Donations from Private Sources	0.00

124 MAC Student Services

1510 Interest Earnings	2,853.24
1900 Other Revenue from Local Sources	3,287.03
1920 Contributions/Donations from Private Sources	200.00
3355 Medicaid - Miscellaneous	200,707.74
3357 Medicaid - Montana Administrative Claiming Reimbursement	109,537.84
3357 Montana Administrative Claiming Reimbursement	0.00

126 Aggregate Reim/Indirects

1510 Interest Earnings	10,978.49
1900 Other Revenue from Local Sources	331.56
3357 Medicaid - Montana Administrative Claiming Reimbursement	109,537.84
3357 Montana Administrative Claiming Reimbursement	0.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	170,980.21

151 Share Our Strength No Kid Hungry Breakfast Program

1920 Contributions/Donations from Private Sources	3,800.00
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170 Warren Donation

1510 Interest Earnings	210.68
1920 Contributions/Donations from Private Sources	4,420.00

212 Nat'l Board Certification Teacher Stipend

3245 Professional Stipend State E-Grant	7,000.00
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239 Title IV ESEA, Part A, Student Support & Academic Enrich

4590 Title IV ESEA, Student Support & Academic Enrichment (SSAE)	0.00
4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	726.00

241 PAX Good Behavior Grant

3290 State - Other State Grants	29,534.99
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268

4300 Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)	0.00
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	0.00

269 Title II, Part A, Teacher/Principal Train/Recruit

4300 Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)	557.00
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	0.00



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270 Montana Striving Reader Comprehensive Literacy Project-20	
4230 Title I, Part E, Striving Readers	0.00
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	356,686.00
278	
4230 Title I, Part E, Striving Readers	0.00
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	0.00
279 Montana Striving Readers Comprehensive Literacy Project - FY	
4230 Title I, Part E, Striving Readers	0.00
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	23,657.00
301 Computer Training	
1510 Interest Earnings	420.36
302 G E D	
1510 Interest Earnings	578.90
1900 Other Revenue from Local Sources	740.00
303 Summer Pottery	
1510 Interest Earnings	26.25
310 Title I, ESEA Schoolwide Program	
4940 Schoolwide Program	0.00
4940 Title I, ESEA, Schoolwide Program	1,521,538.00
318	
4940 Schoolwide Program	0.00
4940 Title I, ESEA, Schoolwide Program	0.00
319 Title I - Schoolwide	
4940 Schoolwide Program	0.00
4940 Title I, ESEA, Schoolwide Program	45,972.00
328	
4940 Schoolwide Program	0.00
4940 Title I, ESEA, Schoolwide Program	0.00
333 Bryant Donations FY 12	
1510 Interest Earnings	34.26
1920 Contributions/Donations from Private Sources	200.00
338 Public Lands Travel Grant - Bryant FY17	
1920 Contributions/Donations from Private Sources	3,500.00
342 Miller Donation Central	
1510 Interest Earnings	30.20
1920 Contributions/Donations from Private Sources	1,285.00
346 Smart Green School Challenge - Central	
3290 State - Other State Grants	500.00
351 2010 CRA Exxon Mobile	
1920 Contributions/Donations from Private Sources	500.00
355 Hawthorne Donations	
1510 Interest Earnings	47.67
1920 Contributions/Donations from Private Sources	4,165.25
356	
3290 State - Other State Grants	0.00



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357 Stars Montessori PreSchool Grant	
3290 State - Other State Grants	14,723.32
360 Broadwater Class Act	
1510 Interest Earnings	48.45
361 Broadwater Exxon Mobile	
1510 Interest Earnings	18.89
1920 Contributions/Donations from Private Sources	500.00
364 Broadwater School Donations	
1510 Interest Earnings	92.71
1920 Contributions/Donations from Private Sources	7,013.00
376 Miller Donation Jefferson	
1510 Interest Earnings	70.12
1920 Contributions/Donations from Private Sources	20,264.00
390 Preschool Development Grant	
4650 Federal Miscellaneous Grants from OPI	238,974.00
400 Rossiter Student Activities	
1510 Interest Earnings	51.52
1920 Contributions/Donations from Private Sources	4,386.52
401 Rossiter Shiver Shack	
1510 Interest Earnings	17.39
1920 Contributions/Donations from Private Sources	2,315.55
402 Rossiter Tech Fund	
1510 Interest Earnings	19.39
404 Rossiter Conflict Managers	
1510 Interest Earnings	34.22
1920 Contributions/Donations from Private Sources	831.00
405 Rossiter Stem After School Program	
1920 Contributions/Donations from Private Sources	500.00
408 Gifted and Talented	
3600 State - Gifted & Talented Reimbursement	15,684.00
413 Smith School Donations	
1510 Interest Earnings	65.44
1920 Contributions/Donations from Private Sources	2,230.00
420 Donations Gifted and Talented	
1510 Interest Earnings	192.01
1920 Contributions/Donations from Private Sources	2,283.93
430 Jim Darcy Donations	
1510 Interest Earnings	175.86
1920 Contributions/Donations from Private Sources	1,038.00
451 Kessler Donations	
1510 Interest Earnings	43.77
1920 Contributions/Donations from Private Sources	14,036.15
454 Smart Schools Recycling Mini Grant-Kessler	
3290 State - Other State Grants	500.00



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480 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	22,408.00
488	
4200 Title I, Part A, Improving Basic Programs	0.00
489 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	0.00
508 Title VII, Indian Education	
4130 Title VI, Part A, Indian Education	38,103.00
4130 Title VII Indian Education	0.00
517 CRA SMAR Recycling Program	
3290 State - Other State Grants	500.00
570 Title IX, Part A, Education for Homeless Children & Youth	
4380 Title IX, Part A, Education for Homeless Children & Youth	12,301.00
4380 Title X, Part C, Education of Homeless Children & Youth	0.00
579 Title X, Part C, Ed of Homeless Children	
4380 Title IX, Part A, Education for Homeless Children & Youth	0.00
4380 Title X, Part C, Education of Homeless Children & Youth	0.00
610	
4100 Federal Miscellaneous Grants - Direct from Feds	0.00
632 Broadwater Library	
1510 Interest Earnings	30.20
1900 Other Revenue from Local Sources	4,387.38
633 Bryant Library	
1510 Interest Earnings	2.95
1900 Other Revenue from Local Sources	2,628.14
634 Central Library	
1510 Interest Earnings	36.10
1900 Other Revenue from Local Sources	1,574.21
635 Hawthorne Library	
1510 Interest Earnings	10.05
1900 Other Revenue from Local Sources	5,541.50
637 Jefferson Library	
1900 Other Revenue from Local Sources	1,891.90
640 Rossiter Library	
1510 Interest Earnings	51.69
1900 Other Revenue from Local Sources	4,748.61
641 Smith Library	
1510 Interest Earnings	24.78
1900 Other Revenue from Local Sources	59.98
642 Four Georgians Library	
1900 Other Revenue from Local Sources	3,508.65
643 Jim Darcy Library	
1510 Interest Earnings	6.96
1900 Other Revenue from Local Sources	5,607.28



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644 Warren Library

1510 Interest Earnings	14.84
1900 Other Revenue from Local Sources	3,344.74

645 Kessler Library

1510 Interest Earnings	2.17
1900 Other Revenue from Local Sources	3,619.17

651 CRA Library

1510 Interest Earnings	62.38
1900 Other Revenue from Local Sources	3,340.85

652 HMS Library

1900 Other Revenue from Local Sources	265.44
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714 Montana Solar Community Project

1920 Contributions/Donations from Private Sources	24,343.83
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771 Maintenance Accounts

1900 Other Revenue from Local Sources	82.62
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773 IDEA Part B

4560 IDEA, Part B, Children with Disabilities	0.00
4560 IDEA, Part B, Special Education	1,570,792.00

777 Maintenance Sale Proceeds

1510 Interest Earnings	21.38
1900 Other Revenue from Local Sources	0.00
5200 Sale or Compensation for Loss of Assets	344.88

793 IDEA Preschool

4570 IDEA Preschool	0.00
4570 IDEA, Special Education Preschool	49,588.00

850 Work Comp MSGIA Closeout FY16

1510 Interest Earnings	507.44
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851 Unemployment Credit On Account

1510 Interest Earnings	290.11
1900 Other Revenue from Local Sources	0.00

860 HeF Great Ideas Grants

1900 Other Revenue from Local Sources	198.06
1920 Contributions/Donations from Private Sources	11,794.84

861 Helena Education Foundation

1900 Other Revenue from Local Sources	32,396.35
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Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

6,220,660.53

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

Fund Code 15

PRC	Program	Function	Object	2019 Value	2020 Value
023	MAC School Share				
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries		2,240.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
			2XX Personal Services - Employee Benefits		10.75
			023 Subtotal		2,250.75
024	AWARE Flow through				
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		234,120.22
			024 Subtotal		234,120.22
029	CRA Summer Music				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		13,865.00
			2XX Personal Services - Employee Benefits		66.54
			5XX Other Purchased Services		275.85
			6XX Supplies and Materials		1,425.54
			029 Subtotal		15,632.93
042	Four Georgians Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		325.00
			5XX Other Purchased Services		1,878.13
			6XX Supplies and Materials		15,983.92
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials		29.97
			042 Subtotal		18,217.02
051	CRA Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		7,484.00
			4XX Purchased Property Services		901.85
			5XX Other Purchased Services		5,395.42
			6XX Supplies and Materials		10,068.31
			8XX Other Expenditures		1,359.92
			051 Subtotal		25,209.50
052	HMS Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		387.36
			052 Subtotal		387.36



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
063	FSLC Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		514.00
			6XX Supplies and Materials		959.77
			063 Subtotal		1,473.77
064	Intermountain Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		992,679.97
			064 Subtotal		992,679.97
100	Elementary Field Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		35,979.31
	360 State - Gifted & Talented Reimbursement				
	1XXX Instruction				
			5XX Other Purchased Services		797.55
	890 Other Community Services				
	33XX Community Services				
			5XX Other Purchased Services		2,912.24
			100 Subtotal		39,689.10
119	Summer School Enrichment				
	180 Summer School				
	1XXX Instruction				
			1XX Personal Services - Salaries		6,220.00
			2XX Personal Services - Employee Benefits		29.85
			119 Subtotal		6,249.85
120	Sierra Park				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		456.34
			6XX Supplies and Materials		1,429.20
			120 Subtotal		1,885.54
124	MAC Student Services				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			5XX Other Purchased Services		29,500.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,299.04



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
			2XX Personal Services - Employee Benefits		15.81
			3XX Purchased Professional and Technical Services		206,688.02
			6XX Supplies and Materials		1,676.54
			7XX Property and Equipment Acquisition		7,000.00
		21XX	Support Services - Students		
			6XX Supplies and Materials		1,195.65
			8XX Other Expenditures		1,540.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		35,455.67
			2XX Personal Services - Employee Benefits		127.85
			3XX Purchased Professional and Technical Services		32,197.62
			4XX Purchased Property Services		3,052.23
			5XX Other Purchased Services		249.71
			6XX Supplies and Materials		2,775.98
			124 Subtotal		324,774.12
126	Aggregate Reim/Indirects				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		250.00
			2XX Personal Services - Employee Benefits		1.20
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits		33.60
			3XX Purchased Professional and Technical Services		18,952.25
			6XX Supplies and Materials		7,629.45
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		23,416.12
			2XX Personal Services - Employee Benefits		90.13
			4XX Purchased Property Services		3,045.02
			5XX Other Purchased Services		61.10
			6XX Supplies and Materials		119,122.15
			8XX Other Expenditures		15,692.90
			126 Subtotal		188,293.92
151	Share Our Strength No Kid Hungry Breakfast Program				
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials		3,800.00
			151 Subtotal		3,800.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
170	Warren Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,511.00
			6XX Supplies and Materials		350.50
			170 Subtotal		1,861.50
212	Nat'l Board Certification Teacher Stipend				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			1XX Personal Services - Salaries		7,000.00
			212 Subtotal		7,000.00
239	Title IV ESEA, Part A, Student Support & Academic Enrich				
	459 Title IV, Part A, Student Support & Academic Enrichment (SSAE)				
	1XXX Instruction				
			6XX Supplies and Materials		695.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		31.00
			239 Subtotal		726.00
241	PAX Good Behavior Grant				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			1XX Personal Services - Salaries		570.00
			2XX Personal Services - Employee Benefits		2.74
			6XX Supplies and Materials		34.99
			241 Subtotal		607.73
269	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)				
	1XXX Instruction				
			6XX Supplies and Materials		29.17
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		503.50
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		24.33
			269 Subtotal		557.00
270	Montana Striving Reader Comprehensive Literacy Project-20				
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)				
	1XXX Instruction				
			1XX Personal Services - Salaries		144,224.87
			2XX Personal Services - Employee Benefits		21,185.83
			3XX Purchased Professional and Technical Services		98,750.00
			5XX Other Purchased Services		2,400.69



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PRC	Program	Function	Object	2019 Value	2020 Value
			6XX Supplies and Materials		38,210.13
		21XX Support Services - Students			
			1XX Personal Services - Salaries		31,450.42
			2XX Personal Services - Employee Benefits		4,807.55
			270 Subtotal		341,029.49
279	Montana Striving Readers Comprehensive Literacy Project - FY				
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,420.00
			2XX Personal Services - Employee Benefits		247.21
			3XX Purchased Professional and Technical Services		20,000.00
			5XX Other Purchased Services		38.80
			6XX Supplies and Materials		928.30
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		16,679.20
			279 Subtotal		39,313.51
302	G E D				
	650 Adult Education GED Programs				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		2,770.80
			302 Subtotal		2,770.80
310	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,112,712.18
			2XX Personal Services - Employee Benefits		162,249.13
			5XX Other Purchased Services		254.07
			6XX Supplies and Materials		26.98
		21XX Support Services - Students			
			1XX Personal Services - Salaries		129,627.50
			2XX Personal Services - Employee Benefits		20,346.58
			3XX Purchased Professional and Technical Services		19,395.84
			5XX Other Purchased Services		2,239.54
			6XX Supplies and Materials		7,912.97
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		66,773.21
			310 Subtotal		1,521,538.00
319	Title I - Schoolwide				
	494 Title I, ESEA, Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		753.60



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PRC	Program	Function	Object	2019 Value	2020 Value
			2XX Personal Services - Employee Benefits		131.20
			6XX Supplies and Materials		53.09
			8XX Other Expenditures		430.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries		3,040.00
			2XX Personal Services - Employee Benefits		529.27
			3XX Purchased Professional and Technical Services		12,432.33
			5XX Other Purchased Services		16,511.60
			6XX Supplies and Materials		10,101.70
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		1,989.21
			319 Subtotal		45,972.00
338	Public Lands Travel Grant - Bryant FY17				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		975.94
			338 Subtotal		975.94
339	Karen Cox Memorial Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		500.00
			339 Subtotal		500.00
342	Miller Donation Central				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		635.00
			6XX Supplies and Materials		414.69
	24XX Support Services - School Administration				
			6XX Supplies and Materials		417.00
			342 Subtotal		1,466.69
346	Smart Green School Challenge - Central				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			6XX Supplies and Materials		450.00
			346 Subtotal		450.00
347	Karen Cox Memorial Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		500.00
			347 Subtotal		500.00



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PRC	Program	Function	Object	2019 Value	2020 Value
351	2010 CRA Exxon Mobile				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		100.00
			2XX Personal Services - Employee Benefits		0.48
			6XX Supplies and Materials		12.99
			351 Subtotal		113.47
355	Hawthorne Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		315.00
			6XX Supplies and Materials		3,235.10
			355 Subtotal		3,550.10
357	Stars Montessori PreSchool Grant				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			6XX Supplies and Materials		14,723.08
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		0.24
			357 Subtotal		14,723.32
361	Broadwater Exxon Mobile				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		13.74
			361 Subtotal		13.74
364	Broadwater School Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,292.00
			6XX Supplies and Materials		4,962.23
			364 Subtotal		6,254.23
376	Miller Donation Jefferson				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		705.00
			6XX Supplies and Materials		49.99
			7XX Property and Equipment Acquisition		15,870.00
	24XX Support Services - School Administration				
			6XX Supplies and Materials		421.75
			376 Subtotal		17,046.74



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
386	Helena Area Community Foundation-4G's				
	280	Special Education - Local and State			
		26XX	Operation and Maintenance of Plant Services		
		6XX	Supplies and Materials		8.56
		386 Subtotal			8.56
390	Preschool Development Grant				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		156,482.39
		2XX	Personal Services - Employee Benefits		21,128.20
		3XX	Purchased Professional and Technical Services		15,000.00
		6XX	Supplies and Materials		35,875.54
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		10,487.87
		390 Subtotal			238,974.00
400	Rossiter Student Activities				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		5XX	Other Purchased Services		1,983.83
		6XX	Supplies and Materials		4,179.54
		400 Subtotal			6,163.37
401	Rossiter Shiver Shack				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		5XX	Other Purchased Services		464.79
		6XX	Supplies and Materials		2,181.62
		401 Subtotal			2,646.41
404	Rossiter Conflict Managers				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		6XX	Supplies and Materials		498.76
		404 Subtotal			498.76
408	Gifted and Talented				
	360	State - Gifted & Talented Reimbursement			
		1XXX	Instruction		
		5XX	Other Purchased Services		12,361.30
		6XX	Supplies and Materials		2,634.57
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		688.13
		408 Subtotal			15,684.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
413	Smith School Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		785.00
			413 Subtotal		785.00
420	Donations Gifted and Talented				
	360 State - Gifted & Talented Reimbursement				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		1,175.13
			6XX Supplies and Materials		5,214.88
			420 Subtotal		6,390.01
430	Jim Darcy Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		198.26
			430 Subtotal		198.26
441	Smart School Recycling Mini				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		200.00
			441 Subtotal		200.00
451	Kessler Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		13,336.15
			451 Subtotal		13,336.15
454	Smart Schools Recycling Mini Grant-Kessler				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		450.00
			454 Subtotal		450.00
480	Title I, Part A, Improvement Grants				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		18,564.14
			2XX Personal Services - Employee Benefits		2,860.86
			480 Subtotal		21,425.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
489	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		983.00
			489 Subtotal		983.00
501	Lombardi Claim				
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			4XX Purchased Property Services		300.00
			501 Subtotal		300.00
508	Title VII, Indian Education				
	413	Title VI, Part A, Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		31,283.74
			2XX Personal Services - Employee Benefits		4,392.65
			5XX Other Purchased Services		9.16
			6XX Supplies and Materials		745.11
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,672.34
			508 Subtotal		38,103.00
510	CRA Art Center				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		19.18
			510 Subtotal		19.18
517	CRA SMAR Recycling Program				
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		360.00
			517 Subtotal		360.00
570	Title IX, Part A, Education for Homeless Children & Youth				
	438	Title IX, Part A, Education for Homeless Children & Youth			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		10,288.14
			2XX Personal Services - Employee Benefits		1,472.65
			570 Subtotal		11,760.79
579	Title X, Part C, Ed of Homeless Children				
	438	Title IX, Part A, Education for Homeless Children & Youth			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		540.21
			579 Subtotal		540.21



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
632	Broadwater Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			4,891.19
		632 Subtotal			4,891.19
633	Bryant Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			2,593.68
		633 Subtotal			2,593.68
634	Central Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			1,576.47
		634 Subtotal			1,576.47
635	Hawthorne Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			4,122.81
		635 Subtotal			4,122.81
637	Jefferson Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			1,742.40
		637 Subtotal			1,742.40
640	Rossiter Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			4,576.81
		640 Subtotal			4,576.81
642	Four Georgians Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			3,458.15
		642 Subtotal			3,458.15
643	Jim Darcy Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			6,049.94
		643 Subtotal			6,049.94



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
644	Warren Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			3,420.35
		644 Subtotal			3,420.35
645	Kessler Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			4,062.17
		645 Subtotal			4,062.17
651	CRA Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			2,102.36
		651 Subtotal			2,102.36
652	HMS Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			171.24
		652 Subtotal			171.24
714	Montana Solar Community Project				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition			15,650.00
		714 Subtotal			15,650.00
771	Maintenance Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials			72.52
		771 Subtotal			72.52
773	IDEA Part B				
	456 IDEA, Part B, Special Education				
	1XXX Instruction				
		1XX Personal Services - Salaries			1,288,411.85
		2XX Personal Services - Employee Benefits			192,443.35
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries			18,565.12
		2XX Personal Services - Employee Benefits			2,436.26
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940 Indirect Costs			68,935.42
		773 Subtotal			1,570,792.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
793	IDEA Preschool				
	457	IDEA, Special Education Preschool			
		1XXX	Instruction		
			1XX Personal Services - Salaries		41,506.66
			2XX Personal Services - Employee Benefits		5,905.34
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		2,176.00
			793 Subtotal		49,588.00
860	HeF Great Ideas Grants				
	890	Other Community Services			
		33XX	Community Services		
			3XX Purchased Professional and Technical Services		374.87
			6XX Supplies and Materials		14,975.27
			860 Subtotal		15,350.14
861	Helena Education Foundation				
	890	Other Community Services			
		33XX	Community Services		
			1XX Personal Services - Salaries		32,260.49
			2XX Personal Services - Employee Benefits		135.86
			861 Subtotal		32,396.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					5,943,076.59

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					1,850,043.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,220,660.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,943,076.59 (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	7,437.38	Less Last Year	10,613.76 (4b)	-3,176.38
					-3,176.38 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,124,450.96 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
023 MAC School Share	114,767.33	2,250.75	112,516.58
024 AWARE Flow through	235,716.21	234,120.22	1,595.99
029 CRA Summer Music	233.98	15,632.93	-15,398.95
039 Staples Recycling	59.01	0.00	59.01



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
042 Four Georgians Accounts	26,525.25	18,217.02	8,308.23
051 CRA Accounts	53,771.31	25,209.50	28,561.81
052 HMS Accounts	13,342.25	387.36	12,954.89
063 FSLC Accounts	5,451.89	1,473.77	3,978.12
064 Intermountain Medicaid	995,993.41	992,679.97	3,313.44
100 Elementary Field Trips	2,127.01	39,689.10	-37,562.09
112 Verizon iPhone resale	80.55	0.00	80.55
114 Shodair Medicaid	225.53	0.00	225.53
115 Summer Kindergarten Camp	20,000.00	0.00	20,000.00
119 Summer School Enrichment	1,493.36	6,249.85	-4,756.49
120 Sierra Park	5,789.21	1,885.54	3,903.67
124 MAC Student Services	316,585.85	324,774.12	-8,188.27
126 Aggregate Reim/Indirects	291,828.10	188,293.92	103,534.18
151 Share Our Strength No Kid Hungry Breakfast Program	3,800.00	3,800.00	0.00
170 Warren Donation	4,630.68	1,861.50	2,769.18
212 Nat'l Board Certification Teacher Stipend	7,000.00	7,000.00	0.00
239 Title IV ESEA, Part A, Student Support & Academic Enrich	726.00	726.00	0.00
241 PAX Good Behavior Grant	29,534.99	607.73	28,927.26
269 Title II, Part A, Teacher/Principal Train/Recruit	557.00	557.00	0.00
270 Montana Striving Reader Comprehensive Literacy Project-20	356,686.00	341,029.49	15,656.51
279 Montana Striving Readers Comprehensive Literacy Project - FY	23,657.00	39,313.51	-15,656.51
301 Computer Training	420.36	0.00	420.36
302 G E D	1,318.90	2,770.80	-1,451.90
303 Summer Pottery	26.25	0.00	26.25
310 Title I, ESEA Schoolwide Program	1,521,538.00	1,521,538.00	0.00
319 Title I - Schoolwide	45,972.00	45,972.00	0.00
333 Bryant Donations FY 12	234.26	0.00	234.26
338 Public Lands Travel Grant - Bryant FY17	3,500.00	975.94	2,524.06
339 Karen Cox Memorial Grant	0.00	500.00	-500.00
342 Miller Donation Central	1,315.20	1,466.69	-151.49
346 Smart Green School Challenge - Central	500.00	450.00	50.00
347 Karen Cox Memorial Grant	0.00	500.00	-500.00
351 2010 CRA Exxon Mobile	500.00	113.47	386.53
355 Hawthorne Donations	4,212.92	3,550.10	662.82
357 Stars Montessori PreSchool Grant	14,723.32	14,723.32	0.00
360 Broadwater Class Act	48.45	0.00	48.45
361 Broadwater Exxon Mobile	518.89	13.74	505.15
364 Broadwater School Donations	7,105.71	6,254.23	851.48
376 Miller Donation Jefferson	20,334.12	17,046.74	3,287.38
386 Helena Area Community Foundation-4G's	0.00	8.56	-8.56
390 Preschool Development Grant	238,974.00	238,974.00	0.00
400 Rossiter Student Activities	4,438.04	6,163.37	-1,725.33



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
401 Rossiter Shiver Shack	2,332.94	2,646.41	-313.47
402 Rossiter Tech Fund	19.39	0.00	19.39
404 Rossiter Conflict Managers	865.22	498.76	366.46
405 Rossiter Stem After School Program	500.00	0.00	500.00
408 Gifted and Talented	15,684.00	15,684.00	0.00
413 Smith School Donations	2,295.44	785.00	1,510.44
420 Donations Gifted and Talented	2,475.94	6,390.01	-3,914.07
430 Jim Darcy Donations	1,213.86	198.26	1,015.60
441 Smart School Recycling Mini	0.00	200.00	-200.00
451 Kessler Donations	14,079.92	13,336.15	743.77
454 Smart Schools Recycling Mini Grant-Kessler	500.00	450.00	50.00
480 Title I, Part A, Improvement Grants	22,408.00	21,425.00	983.00
489 Title I, Part A, Improving Basic Programs	0.00	983.00	-983.00
501 Lombardi Claim	0.00	300.00	-300.00
508 Title VII, Indian Education	38,103.00	38,103.00	0.00
510 CRA Art Center	0.00	19.18	-19.18
517 CRA SMAR Recycling Program	500.00	360.00	140.00
570 Title IX, Part A, Education for Homeless Children & Youth	12,301.00	11,760.79	540.21
579 Title X, Part C, Ed of Homeless Children	0.00	540.21	-540.21
632 Broadwater Library	4,417.58	4,891.19	-473.61
633 Bryant Library	2,631.09	2,593.68	37.41
634 Central Library	1,610.31	1,576.47	33.84
635 Hawthorne Library	5,551.55	4,122.81	1,428.74
637 Jefferson Library	1,891.90	1,742.40	149.50
640 Rossiter Library	4,800.30	4,576.81	223.49
641 Smith Library	84.76	0.00	84.76
642 Four Georgians Library	3,508.65	3,458.15	50.50
643 Jim Darcy Library	5,614.24	6,049.94	-435.70
644 Warren Library	3,359.58	3,420.35	-60.77
645 Kessler Library	3,621.34	4,062.17	-440.83
651 CRA Library	3,403.23	2,102.36	1,300.87
652 HMS Library	265.44	171.24	94.20
714 Montana Solar Community Project	24,343.83	15,650.00	8,693.83
771 Maintenance Accounts	82.62	72.52	10.10
773 IDEA Part B	1,570,792.00	1,570,792.00	0.00
777 Maintenance Sale Proceeds	366.26	0.00	366.26
793 IDEA Preschool	49,588.00	49,588.00	0.00
850 Work Comp MSGIA Closeout FY16	507.44	0.00	507.44
851 Unemployment Credit On Account	290.11	0.00	290.11
860 HeF Great Ideas Grants	11,992.90	15,350.14	-3,357.24
861 Helena Education Foundation	32,396.35	32,396.35	0.00
Total	6,220,660.53	5,943,076.59	277,583.94



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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	2019 Value	2020 Value
1111	District Levy - Real Property	346,808.81	355,684.26
1112	District Levy - Personal Property	10,121.48	11,174.09
1113	District Levy - Heavy Motor Vehicles	562.92	0.00
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	481.79
1114	District Levy - Pers Prop/Mobile Homes	1,835.12	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	1,930.18
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	332.70
1190	Penalties and Interest on Taxes	426.13	488.15
1510	Interest Earnings	3,156.75	2,476.90
1900	Other Revenue from Local Sources	0.00	286.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		362,911.21	372,854.19

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

PRC	Program	Function	Object	2019 Value	2020 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	20,989.80	51,359.25
			2XX Personal Services - Employee Benefits	81.18	204.08
			3XX Purchased Professional and Technical Services	7,769.60	7,531.90
			5XX Other Purchased Services	0.00	878.48
			6XX Supplies and Materials	0.00	1,432.53
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	0.00	27,136.05
			2XX Personal Services - Employee Benefits	0.00	120.86
650 Adult Education GED Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	150,246.17	106,170.38
			2XX Personal Services - Employee Benefits	645.89	449.16
			3XX Purchased Professional and Technical Services	249.00	0.00
			4XX Purchased Property Services	120.00	110.00
			5XX Other Purchased Services	20,288.72	9,163.47
			6XX Supplies and Materials	24,074.12	22,576.64
			8XX Other Expenditures	150.00	0.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	2,296.65	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2019 Value	2020 Value	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	120,000.00	150,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				346,911.13	377,132.80	

Schedule Of Changes Worksheet					Fund Code 17	
Beginning Fund Balance					143,087.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					372,854.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					377,132.80	(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	13,851.00	Less Last Year	286.12	(4b)	13,564.88
					13,564.88	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					152,373.63	(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		2019 Value	2020 Value
	1510 Interest Earnings		215.32	183.03
	1910 Rentals		30,522.15	23,690.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			30,737.47	23,873.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		3XX Purchased Professional and Technical Services		180.00	165.00
	25XX Support Services - Business				
		1XX Personal Services - Salaries		3,305.64	0.00
		2XX Personal Services - Employee Benefits		16.20	0.00
		5XX Other Purchased Services		5,400.00	6,372.00
		6XX Supplies and Materials		5,086.00	5,617.67
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		15,957.26	15,820.76
		2XX Personal Services - Employee Benefits		257.33	216.63
		3XX Purchased Professional and Technical Services		2,288.40	0.00
		4XX Purchased Property Services		0.00	350.00
		5XX Other Purchased Services		1.42	0.00
		6XX Supplies and Materials		97.85	312.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				32,590.10	28,854.27

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					21,687.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,873.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,854.27 (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)					16,706.55 (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	2019 Value	2020 Value
1111	District Levy - Real Property	499,700.85	497,909.94
1112	District Levy - Personal Property	14,689.57	15,661.80
1113	District Levy - Heavy Motor Vehicles	808.99	0.00
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	674.22
1114	District Levy - Pers Prop/Mobile Homes	2,936.53	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	2,781.84
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	576.55
1190	Penalties and Interest on Taxes	701.18	709.18
1510	Interest Earnings	14,359.82	4,792.00
1900	Other Revenue from Local Sources	43,929.44	74,336.05
3281	State - Technology Aid	0.00	30,746.03
5200	Sale or Compensation for Loss of Assets	40.00	11,427.45
6100	Material Prior Period Revenue Adjustments	34,465.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		611,631.55	639,615.06

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
	3XX		Purchased Professional and Technical Services	2,880.07	1,280.00
	4XX		Purchased Property Services	0.00	902.85
	5XX		Other Purchased Services	1,094.52	954.01
	6XX		Supplies and Materials	546,638.24	332,340.69
	7XX		Property and Equipment Acquisition	0.00	19,145.20
	8XX		Other Expenditures	280.00	0.00
258X Admin. Tech. - Technology Coordinator					
	1XX		Personal Services - Salaries	17,684.40	361,119.17
	2XX		Personal Services - Employee Benefits	187.06	1,549.56
	3XX		Purchased Professional and Technical Services	0.00	22,713.94
	4XX		Purchased Property Services	375.36	4,137.31
	5XX		Other Purchased Services	9,185.94	165,824.42
	6XX		Supplies and Materials	180,774.88	74,509.50
	7XX		Property and Equipment Acquisition	38,511.50	71,418.98
26XX Operation and Maintenance of Plant Services					
	5XX		Other Purchased Services	129,163.25	56,579.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				926,775.22	1,112,475.06



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	608,249.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	639,615.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,112,475.06	(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 588.08 Less Last Year 46,834.69 (4b)	-46,246.61	
	-46,246.61	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	89,142.52	(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	2019 Value	2020 Value
	1510 Interest Earnings	0.00	1,053.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>1,053.85</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		3XX Purchased Professional and Technical Services		0.00	28,120.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>28,120.85</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance	78,285.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,053.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,120.85	(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)	51,218.70	(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	2019 Value	2020 Value
1111	District Levy - Real Property	4,637,419.22	4,411,810.36
1112	District Levy - Personal Property	133,650.63	141,931.77
1113	District Levy - Heavy Motor Vehicles	7,526.63	0.00
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	5,939.66
1114	District Levy - Pers Prop/Mobile Homes	21,775.58	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	24,118.10
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	2,832.72
1190	Penalties and Interest on Taxes	4,841.67	6,581.44
1510	Interest Earnings	17,301.35	15,084.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,822,515.08	4,608,298.63

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			830 Special Assessments	167,754.80	242,992.23
			840 Principal On Debt	1,893,000.00	2,205,000.00
			850 Interest on Debt	2,225,725.00	2,472,619.31
			860 Agent Fees/Issuance Costs	1,375.00	400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,287,854.80	4,921,011.54

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	266,805.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,608,298.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,921,011.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-45,907.76	(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	2019 Value	2020 Value
	1510 Interest Earnings	693,155.38	134,976.20
	1900 Other Revenue from Local Sources	8,380.50	155,331.54
	5110 Sale of Bonds	8,737,223.70	0.00
	5200 Sale or Compensation for Loss of Assets	1,036.70	1,434.45
	6100 Material Prior Period Revenue Adjustments	0.00	50,902.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,439,796.28	342,644.84

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

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	93.05
			6XX Supplies and Materials	1,271,604.31	37,673.16
			7XX Property and Equipment Acquisition	12,158.95	0.00
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	2,276.20	6,565.06
			7XX Property and Equipment Acquisition	2,438,730.31	50,370.17
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	31,020,203.85	4,006,499.70
		51XX General Obligation Bonds, Special Assessments and Interest			
			860 Agent Fees/Issuance Costs	34,545.00	6,545.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	16,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,779,518.62	4,123,746.14



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Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					18,829,696.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					342,644.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,123,746.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	2,144,014.92	Less Last Year	13,637,993.52	(4b)	-11,493,978.60	
					-11,493,978.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,554,617.02	(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	2019 Value	2020 Value
1111	District Levy - Real Property	1,725,155.19	1,509,586.07
1112	District Levy - Personal Property	50,190.04	47,743.14
1113	District Levy - Heavy Motor Vehicles	2,803.34	0.00
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	2,039.76
1114	District Levy - Pers Prop/Mobile Homes	8,776.61	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	8,764.11
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	1,625.25
1190	Penalties and Interest on Taxes	2,007.84	2,278.29
1510	Interest Earnings	40,557.11	37,567.55
1900	Other Revenue from Local Sources	27,417.33	16,528.25
3283	State - School Major Maintenance Aid (SMMA)	0.00	217,464.66
5400	Proceeds from Long-Term Liabilities	757,798.78	0.00
6100	Material Prior Period Revenue Adjustments	0.00	8,398.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,614,706.24	1,851,995.32

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			6XX Supplies and Materials	0.00	7,750.43
			7XX Property and Equipment Acquisition	6,781.53	0.00
26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services	153,120.94	159,200.68
			4XX Purchased Property Services	60,130.96	366,764.74
			5XX Other Purchased Services	169.00	0.00
			6XX Supplies and Materials	138,799.26	29,695.26
			7XX Property and Equipment Acquisition	33,752.28	62,627.78
4XXX Facilities Acquisition and Construction Services					
			4XX Purchased Property Services	0.00	23,070.96
			7XX Property and Equipment Acquisition	878,722.37	1,190,619.02
52XX Capital Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	0.00	143,642.83
			850 Interest on Debt	0.00	25,652.84
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	0.00	50,902.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,271,476.34	2,059,927.19



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	2,882,592.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,851,995.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,059,927.19	(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 714,184.21 Less Last Year 705,176.04 (4b)	9,008.17	
	9,008.17	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,683,668.65	(5)



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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	2019 Value	2020 Value
	1510 Interest Earnings	11,735.21	9,099.81
	1900 Other Revenue from Local Sources	765,994.40	607,528.95
	4550 Federal Child Nutrition	32,005.77	0.00
	4550 Federal School Nutrition Reimbursement	0.00	21,812.32
	4700 Federal Miscellaneous Grants from other State Agencies	0.00	83,000.00
	6100 Material Prior Period Revenue Adjustments	0.00	44,360.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		809,735.38	765,801.59

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

PRC	Program	Function	Object	2019 Value	2020 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	646,638.36	766,433.06
			2XX Personal Services - Employee Benefits	2,567.02	2,968.71
			3XX Purchased Professional and Technical Services	2,097.83	1,475.28
			4XX Purchased Property Services	577.40	3,952.72
			5XX Other Purchased Services	16,938.81	16,947.17
			6XX Supplies and Materials	73,066.95	52,568.25
			8XX Other Expenditures	16,861.11	14,213.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				758,747.48	858,558.28

Schedule Of Changes Worksheet

Fund Code 70

Beginning Fund Balance	625,205.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	765,801.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	858,558.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	532,448.85	(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	2019 Value	2020 Value
	1900 Other Revenue from Local Sources	1,000.00	0.00
	1970 Services Provided Other Funds	51,027.88	40,953.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		52,027.88	40,953.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 74	
PRC	Program	Function	Object	2019 Value	2020 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			4XX	Purchased Property Services	1,601.64	1,348.24
			5XX	Other Purchased Services	6,920.00	7,670.00
			6XX	Supplies and Materials	56,980.74	43,069.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					65,502.38	52,087.31

Schedule Of Changes Worksheet			Fund Code 74
Beginning Fund Balance			70,924.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			40,953.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			52,087.31 (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)			59,790.15 (5)



Trustees' Financial Summary

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25 Lewis & Clark County

0487 Helena Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

77 - Miscellaneous Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 77
PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	2,359.10	1,773.01
	1945 Fees - Users/Resale of Supplies	269,205.56	225,892.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		271,564.66	227,665.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 77	
PRC	Program	Function	Object	2019 Value	2020 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			1XX	Personal Services - Salaries	77,008.61	77,662.59
			2XX	Personal Services - Employee Benefits	677.94	691.42
			3XX	Purchased Professional and Technical Services	279.98	882.70
			4XX	Purchased Property Services	84,755.92	80,773.46
			5XX	Other Purchased Services	24,718.23	28,260.86
			6XX	Supplies and Materials	40,240.22	32,439.08
			7XX	Property and Equipment Acquisition	0.00	6,399.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				227,680.90	227,109.11	

Schedule Of Changes Worksheet			Fund Code 77
Beginning Fund Balance			155,902.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			227,665.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			227,109.11 (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)			156,458.96 (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	2019 Value	2020 Value
	1510 Interest Earnings	223,351.01	166,509.62
	1900 Other Revenue from Local Sources	375,029.64	264,700.38
	1970 Services Provided Other Funds	9,421,136.05	10,150,676.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,019,516.70	10,581,886.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 78
PRC	Program	Function	Object	2019 Value	2020 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	82,881.11	83,395.76
			2XX Personal Services - Employee Benefits	10,280,636.24	10,302,015.31
			3XX Purchased Professional and Technical Services	13,993.00	35,337.50
			5XX Other Purchased Services	8,785.15	9,115.36
			6XX Supplies and Materials	1,565.08	209.91
			8XX Other Expenditures	143.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,388,003.58	10,430,073.84

Schedule Of Changes Worksheet					Fund Code 78
Beginning Fund Balance					12,429,781.41 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,581,886.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,430,073.84 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,581,594.34 (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	2019 Value	2020 Value
	1510 Interest Earnings	6,770.10	5,208.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,770.10	5,208.75

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

PRC	Program	Function	Object	2019 Value	2020 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			5XX Other Purchased Services	0.00	2,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,500.00

Schedule Of Changes Worksheet

Fund Code 79

Beginning Fund Balance	347,785.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,208.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	350,494.07	(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	2019 Value	2020 Value
	1510 Interest Earnings	69,752.76	77,098.19
	5300 Operating Transfers from Other Funds	1,036,512.76	1,392,800.77
	5700 Resources Transferred from Other School Districts or Cooperatives	506,789.73	1,451,628.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,613,055.25	2,921,527.11

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

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	2,346,627.77
			2XX Personal Services - Employee Benefits	0.00	11,265.04
			3XX Purchased Professional and Technical Services	0.00	1,700.00
			4XX Purchased Property Services	0.00	2,421.24
			5XX Other Purchased Services	0.00	408.74
			6XX Supplies and Materials	0.00	58,922.79
	21XX Support Services - Students				
			1XX Personal Services - Salaries	0.00	29,450.00
			2XX Personal Services - Employee Benefits	0.00	141.36
	22XX Educational Media Services				
			1XX Personal Services - Salaries	0.00	19,000.00
			2XX Personal Services - Employee Benefits	0.00	91.20
	23XX Support Services - General Administration				
			5XX Other Purchased Services	65.88	0.00
			6XX Supplies and Materials	236.79	0.00
	24XX Support Services - School Administration				
			5XX Other Purchased Services	0.00	2,594.92
			6XX Supplies and Materials	0.00	1,764.53
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	33,000.00
			2XX Personal Services - Employee Benefits	0.00	157.20
			6XX Supplies and Materials	0.00	172.84
	21XX Support Services - Students				
			1XX Personal Services - Salaries	0.00	31,192.90
			2XX Personal Services - Employee Benefits	0.00	149.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				302.67	2,539,060.25



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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance					5,137,198.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,921,527.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,539,060.25	(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)					5,519,665.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	6,010.20	4,412.28
	1900 Other Revenue from Local Sources	195.29	1,947.38
	1XXX Revenues from Student Activities	250,910.53	200,154.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		257,116.02	206,513.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2019 Value	2020 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	245,821.23	255,977.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				245,821.23	255,977.45	

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						242,306.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						206,513.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						255,977.45 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	28,268.00	Less Last Year	0.00	(4b)	28,268.00
						28,268.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						221,111.14 (5)



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

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

PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 86

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance 87 - Claims Fund

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

PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 87

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



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2019 Value	2020 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	30,562.45	26,804.53
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,072,602.42	1,255,706.38
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	456 1XXX 112	Certified Teacher Staff Salaries	1,545,604.33	1,283,562.01
XX	457 1XXX 112	Certified Teacher Staff Salaries	40,159.52	41,506.66
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	21,302,658.30	21,820,144.88
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	77,695.06	68,848.84
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	5,172.90	5,951.42
XX	XXX 26XX 41X	Energy Utility Services	690,899.93	777,094.56
XX	XXX 4XXX 710	Land	18,885.00	0.00
XX	XXX 4XXX 715	Land Improvements	36,826.71	101,756.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	31,848,883.17	5,038,124.47
XX	XXX 4XXX 73X	Major Equipment-New	0.00	74,828.75
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	360.00	21,534.96
XX	XXX XXXX 455	Technology Repairs and Rental	24,597.00	20,592.89
XX	XXX XXXX 535	Technology Communication Services	133,909.00	207,559.87
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	980.00	1,680.00
XX	XXX XXXX 682	Technology Supplies	55,275.63	104,543.13
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	823,868.61
b. Related Services Block Grant Entitlement	274,622.87
c. Total Entitlements Subject to Reversion	1,098,491.48

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)]	1,460,993.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	5,826,009.44
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 FY2022 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	2,606,220.16	1,195,502.46	0.00	0.00	0.00
280	1XXX	2XX	8,504.47	5,499.32	0.00	0.00	0.00
280	1XXX	3XX	1,005.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	545.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,694.12	1,680.00	0.00	0.00	0.00
280	1XXX	6XX	26,898.92	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,748,404.69	38,318.44	0.00	0.00	0.00
280	21XX	2XX	7,148.94	149.79	0.00	0.00	0.00
280	21XX	3XX	5,470.63	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	9,973.13	0.00	0.00	0.00	0.00
280	21XX	6XX	6,070.12	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	152,900.62	0.00	0.00	0.00	0.00
280	24XX	2XX	665.84	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	92.48	0.00	0.00	0.00	0.00
280	24XX	5XX	3,935.76	0.00	0.00	0.00	0.00
280	24XX	6XX	4,329.55	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			4,584,859.43	1,241,150.01	0.00	0.00	0.00

5,826,009.44

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 FY20 in TEAMS.



Trustees' Financial Summary

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	7,344,555.52	0.00	48,405.00	0.00	7,392,960.52
*** Buildings	34,095,792.62	0.00	56,556,222.41	0.00	90,652,015.03
Machinery and Equipment	5,735,584.93	-2,500.00	2,363,968.63	622,921.33	7,474,132.23
*** Construction in Progress	45,259,293.56	10,006.00	1,970,231.38	45,269,299.56	1,970,231.38
Totals at Historical Cost	92,435,226.63	7,506.00	60,938,827.42	45,892,220.89	107,489,339.16
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	92,435,226.63	7,506.00	60,938,827.42	45,892,220.89	107,489,339.16

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

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

*** Has comments.

Depreciation by Function for FY2020	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,149,588.19	0.00	0.00
School Administration (24XX)	10,345.03	0.00	0.00
Financial Administration (25XX)	277,124.50	0.00	0.00
Operations and Maintenance (26XX)	889,391.12	0.00	0.00
Transportation (27XX)	70,055.04	0.00	0.00
Food Service (31XX)	13,817.70	0.00	0.00
Enterprise Operations (32XX)	6,279.80	0.00	0.00
Extracurricular (34XX, 35XX)	21,403.80	0.00	0.00
Total Depreciation for FY2020	2,438,005.18	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2019	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2020) [a+b-c-d]	(f) Current Portion Due FY2021	(g) Long-Term Portion Due FY2022
Business Activities							
Compensated Absences	128,067.12	12,009.96	0.00	64,322.33	75,754.75	0.00	75,754.75
Total Business Activity							
Non-bond Long-Term Liabilities	128,067.12	12,009.96	0.00	64,322.33	75,754.75	0.00	75,754.75
 A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities							
Governmental Activities *							
Compensated Absences	8,023,786.11	0.00	0.00	5,563,763.12	2,460,022.99	0.00	2,460,022.99
Total Governmental Activity							
Non-bond Long-Term Liabilities	8,023,786.11	0.00	0.00	5,563,763.12	2,460,022.99	0.00	2,460,022.99
 Bond(s)							
09/20/2017	51,605,000.00	0.00	1,935,000.00	0.00	49,670,000.00	2,015,000.00	47,655,000.00
06/05/2019	8,000,000.00	0.00	270,000.00	0.00	7,730,000.00	300,000.00	7,430,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	59,605,000.00	0.00	2,205,000.00	0.00	57,400,000.00	2,315,000.00	55,085,000.00

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 FY2020

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	5,850,044.40	0.00	930,035.80	4,920,008.60
Net Pension - TRS	35,010,566.40	0.00	0.00	35,010,566.40



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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

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

(Signature)

(Date)

Chair, Board of Trustees: Luke Muszkiewicz

(Signature)

(Date)

County Superintendent Katrina Chaney

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY20 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.

Facilities Condition Inventory Report Certification:

I certify, the FCI has been updated this fiscal year: Date of FCI Certification 05/12/2020



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Jobs for Montana Graduates	STATE	DUSFY15CONWSD	State
036	HHS Cafeteria	LOCAL		
053	Helena High School Accounts	LOCAL		
054	Capital High School Accounts	LOCAL		
082	Car Seat Project	LOCAL		
084	Occupant Protection Mini Grant FY19	FEDERAL		20.616
095	Buckle Up MT FY19	FEDERAL		20.600
096	Buckle Up MT FY20	FEDERAL	69A3752030000405BMT L	20.600
100	Field Trips	LOCAL		
118	Make Up School	LOCAL		
124	MaC Student Services	LOCAL	N/A	N/A
151	Share Our Strength-No Kid Hungry Breakfast Program	LOCAL	N/A	N/A
212	Nat'l Board Certification Teacher Stipend	STATE	N/A	N/A
226	Aggregate Reim/Indirects	LOCAL		Local
269	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	02504871420	84.367
270	MT Striving Readers MCLP FY20	FEDERAL	0254873520	84.371C
279	Montana Striving Readers Comprehensive Literacy Project BY19	FEDERAL	02504873520	84.371C
310	Title I, ESEA Schoolwide Program	FEDERAL	02504873220	Federal
319	Title I - Schoolwide	FEDERAL	02504873120	Federal
456	Vo Ed All Career & Tech Ed Programs	STATE	None	State
461	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	16-01-175-0062-0	84.126A
470	Title I, Part D, Neglected, Delinquent & At-Risk Youth	FEDERAL	S010A180026/02504884	84.013
479	Title I, Part D, Neglected, Delinquent & At-Risk Youth	FEDERAL	S010A180026/02504884	84.013
508	Title VII, Indian Education	FEDERAL	S060A150856	84.060
530	HHS COVID 19 Masks	LOCAL	N/A	N/A
540	2011 CHS Frosh Experience	LOCAL	N/A	N/A
543	Unified PE-CHS FY18	LOCAL	None	None
547	SME STEM at CHS Prime	LOCAL	None	
548	License Plates and Booster	STATE	None	
562	Adult Basic Ed - State	STATE	None	State
563	Adult Basic Ed - Federal	FEDERAL	2504885620	84.002



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
653	HHS Library	LOCAL	None	None
654	CHS Library	LOCAL	None	None
773	IDEA, Part B, Special Education	FEDERAL	V2504877720	84.027
777	Maintenance Sale Proceeds	LOCAL	None	None
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	250488120	84.048A
832	CHS Trolley	LOCAL		
840	Dual Credit	LOCAL		
843	ChS Flathead Valley Com College Dual Credit	LOCAL	N/A	N/A
850	Work Comp MSGIA Closeout FY16	LOCAL		
851	Unemployment Credit On Account	LOCAL	N/A	N/A
854	ChS Wrestling Parents Donations	LOCAL	N/A	N/A
860	HEF Great Idea Grants	LOCAL	None	None
861	Helena Education Foundation	LOCAL	None	None
910	Budget Amendment			



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,265,964.89	444,798.02		
02	Taxes Receivable - Real and Personal (120-149)	172,774.74	30,698.36		
03	Taxes Receivable - Protested (150-159)	29,698.64	4,858.73		
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)	29,918.57			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,498,356.84	480,355.11		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	202,473.38	35,557.09		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	611,136.81	57,492.69		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,684,746.65	387,305.33		
52	TOTAL FUND BALANCE/EQUITY	2,295,883.46	444,798.02		
53	TOTAL LIABILITIES AND FUND BALANCE	2,498,356.84	480,355.11		



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	124,872.10	2,146,626.30	507,530.47	130,339.07
02	Taxes Receivable - Real and Personal (120-149)	11,683.28			9,043.14
03	Taxes Receivable - Protested (150-159)	1,864.13			1,505.76
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			132,571.33	
06	Other Current Assets (190-210)			292.40	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			3,774.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	138,419.51	2,146,626.30	644,168.20	140,887.97
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			3,714.28	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			3,714.28	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	13,547.41		60,806.86	10,548.90
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			29,908.96	
48	Fund Balance for Budget	124,872.10	2,146,626.30	549,738.10	130,339.07
52	TOTAL FUND BALANCE/EQUITY	124,872.10	2,146,626.30	579,647.06	130,339.07
53	TOTAL LIABILITIES AND FUND BALANCE	138,419.51	2,146,626.30	644,168.20	140,887.97



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(5,657.45)		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)	41,175.00			
06	Other Current Assets (190-210)	9,760.00		3,150.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			3,508.43	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	45,277.55		16,658.43	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)			65.00	
35	TOTAL LIABILITIES			65.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	341.29			
48	Fund Balance for Budget	44,936.26		16,593.43	
52	TOTAL FUND BALANCE/EQUITY	45,277.55		16,593.43	
53	TOTAL LIABILITIES AND FUND BALANCE	45,277.55		16,658.43	



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Balance Sheet

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



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	587,167.69	35,197.94		525.90
02	Taxes Receivable - Real and Personal (120-149)	14,016.66			5,150.63
03	Taxes Receivable - Protested (150-159)	2,393.31			607.65
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)	230.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	603,807.66	35,197.94		6,284.18
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	16,409.97			5,758.28
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	316.66			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	587,081.03	35,197.94		525.90
52	TOTAL FUND BALANCE/EQUITY	587,397.69	35,197.94		525.90
53	TOTAL LIABILITIES AND FUND BALANCE	603,807.66	35,197.94		6,284.18



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Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	58,501.64	2,707,667.30		
02 Taxes Receivable - Real and Personal (120-149)		22,798.80		
03 Taxes Receivable - Protested (150-159)		4,201.54		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS	58,501.64	2,734,667.64		
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)		27,000.34		
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)		1,006,981.30		
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	58,501.64	1,700,686.00		
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY	58,501.64	2,707,667.30		
53 TOTAL LIABILITIES AND FUND BALANCE	58,501.64	2,734,667.64		



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	252,331.19		406,256.38	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			5,219.63	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	252,331.19		411,476.01	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			3,697.53	
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	252,331.19		407,778.48	
52	TOTAL FUND BALANCE/EQUITY	252,331.19		411,476.01	
53	TOTAL LIABILITIES AND FUND BALANCE	252,331.19		411,476.01	



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



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Balance Sheet

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



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Balance Sheet

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



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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	2019 Value	2020 Value
1111	District Levy - Real Property	6,740,344.49	6,620,975.41
1112	District Levy - Personal Property	180,958.36	190,535.76
1113	District Levy - Heavy Motor Vehicles	9,939.62	0.00
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	8,314.17
1114	District Levy - Pers Prop/Mobile Homes	38,857.77	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	35,906.07
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	6,658.85
1190	Penalties and Interest on Taxes	10,095.45	9,929.66
1310	Individual Tuition	33,848.70	30,434.54
1320	Tuition from Schl Dists Within State	0.00	0.00
1320	Tuition from School Districts Within State	0.00	548,044.80
1510	Interest Earnings	37,790.58	28,911.52
1900	Other Revenue from Local Sources	1,240.94	892.07
1945	Fees - Users/Resale of Supplies	10,307.38	10,843.68
3110	Direct State Aid	9,284,973.37	9,294,647.79
3111	Quality Educator	716,203.95	720,827.50
3112	At Risk Student	70,329.11	65,293.18
3113	Indian Education For All	64,257.28	64,276.92
3114	American Indian Achievement Gap	37,236.00	36,288.00
3115	State Spec Ed Allowable Cost Pymt to Districts	585,616.92	0.00
3115	State Special Education Allowable Cost Payment to Districts	0.00	585,713.96
3116	Data For Achievement	0.00	61,554.81
3117	State - Tuition for State Placement	0.00	71.76
3120	State - Guaranteed Tax Base Aid	5,051,704.70	5,127,473.37
5200	Sale or Compensation for Loss of Assets	1,640.00	0.00
6100	Material Prior Period Revenue Adjustments	0.00	65,089.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,875,344.62	23,512,683.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2019 Value	2020 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	10,601,138.38	10,001,798.20	
			2XX Personal Services - Employee Benefits	45,733.77	41,899.42	
			3XX Purchased Professional and Technical Services	12,540.96	10,990.25	
			4XX Purchased Property Services	5,511.61	1,589.05	
			5XX Other Purchased Services	121,204.67	85,049.28	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2019 Value	2020 Value
			6XX Supplies and Materials	219,863.94	291,992.03
			7XX Property and Equipment Acquisition	0.00	7,436.80
			8XX Other Expenditures	1,998.02	1,625.99
		21XX Support Services - Students			
			1XX Personal Services - Salaries	929,747.64	892,646.92
			2XX Personal Services - Employee Benefits	3,920.24	3,651.07
			3XX Purchased Professional and Technical Services	2,212.00	818.00
			4XX Purchased Property Services	4,363.61	240.00
			5XX Other Purchased Services	9,561.38	6,842.83
			6XX Supplies and Materials	17,186.51	19,690.13
			8XX Other Expenditures	43.90	0.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	65,960.01	54,620.16
			2XX Personal Services - Employee Benefits	292.54	234.23
			3XX Purchased Professional and Technical Services	0.00	67.73
			5XX Other Purchased Services	3,245.32	1,057.50
			6XX Supplies and Materials	8.24	1,117.30
			8XX Other Expenditures	30.00	74.55
		222X Educational Media Services			
			1XX Personal Services - Salaries	352,873.28	397,519.80
			2XX Personal Services - Employee Benefits	1,489.81	1,638.21
			5XX Other Purchased Services	241.00	20.57
			6XX Supplies and Materials	34,570.20	27,369.71
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	173,458.64	163,731.79
			2XX Personal Services - Employee Benefits	8,770.38	703.34
			3XX Purchased Professional and Technical Services	89,685.61	85,884.53
			4XX Purchased Property Services	58.24	3,622.81
			5XX Other Purchased Services	16,619.84	20,418.64
			6XX Supplies and Materials	9,284.94	44,774.78
			8XX Other Expenditures	9,585.32	8,472.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	1,438,273.10	1,500,603.59
			2XX Personal Services - Employee Benefits	6,050.55	6,260.25
			3XX Purchased Professional and Technical Services	1,034.00	14,913.15
			4XX Purchased Property Services	9,469.72	8,437.81
			5XX Other Purchased Services	45,465.24	35,133.40
			6XX Supplies and Materials	17,694.95	17,099.39
			8XX Other Expenditures	7,736.66	8,045.25
		25XX Support Services - Business			
			1XX Personal Services - Salaries	485,326.18	155,860.58
			2XX Personal Services - Employee Benefits	2,005.76	659.21



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

Fund Code 01

PRC	Program	Function	Object	2019 Value	2020 Value
			3XX Purchased Professional and Technical Services	13,806.12	25,879.11
			4XX Purchased Property Services	1,278.24	1,238.24
			5XX Other Purchased Services	209,611.78	191,798.08
			6XX Supplies and Materials	10,530.55	13,235.96
			7XX Property and Equipment Acquisition	21,351.60	0.00
			8XX Other Expenditures	166.00	425.90
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	1,204,379.77	1,182,135.10
			2XX Personal Services - Employee Benefits	35,510.17	35,533.44
			3XX Purchased Professional and Technical Services	22,925.87	23,410.22
			4XX Purchased Property Services	641,923.81	629,481.17
			5XX Other Purchased Services	5,895.59	5,066.10
			6XX Supplies and Materials	198,186.51	133,447.39
			7XX Property and Equipment Acquisition	2,560.00	2,555.00
			8XX Other Expenditures	1,526.97	1,090.61
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	866.25	0.00
210	Non-Federal Alternative Education				
	1XXX Instruction				
			1XX Personal Services - Salaries	790,872.14	838,743.21
			2XX Personal Services - Employee Benefits	3,363.74	3,458.96
			3XX Purchased Professional and Technical Services	650.00	2,125.00
			4XX Purchased Property Services	706.98	384.01
			5XX Other Purchased Services	3,050.41	2,387.77
			6XX Supplies and Materials	6,828.86	7,453.20
			8XX Other Expenditures	64.00	0.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	6,567.92	6,752.16
			2XX Personal Services - Employee Benefits	27.84	27.96
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	103,280.00	104,179.00
			2XX Personal Services - Employee Benefits	469.01	461.76
			3XX Purchased Professional and Technical Services	120.00	110.00
			5XX Other Purchased Services	2,388.24	2,533.47
			6XX Supplies and Materials	13.23	330.45
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	63,703.05	29,850.63
			2XX Personal Services - Employee Benefits	1,489.59	724.70
			4XX Purchased Property Services	17,251.41	16,938.53
			5XX Other Purchased Services	8.68	16.53
			6XX Supplies and Materials	3,202.86	0.00



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

Fund Code 01

PRC	Program	Function	Object	2019 Value	2020 Value
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX	Personal Services - Salaries	959,141.12	1,157,828.59
		2XX	Personal Services - Employee Benefits	4,644.57	3,687.73
		3XX	Purchased Professional and Technical Services	97.80	32,719.05
		5XX	Other Purchased Services	2,160.21	2,330.12
		6XX	Supplies and Materials	9,872.39	20,361.76
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	270,989.58	283,150.37
		2XX	Personal Services - Employee Benefits	1,110.16	1,134.42
		3XX	Purchased Professional and Technical Services	13,566.58	630.00
		4XX	Purchased Property Services	250.00	0.00
		5XX	Other Purchased Services	5,883.75	3,827.24
		6XX	Supplies and Materials	4,550.23	2,531.26
		8XX	Other Expenditures	0.00	437.00
	23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services	1,305.00	9,841.24
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	153,212.53	163,866.28
		2XX	Personal Services - Employee Benefits	674.67	704.72
		3XX	Purchased Professional and Technical Services	776.87	595.65
		4XX	Purchased Property Services	138.68	138.68
		5XX	Other Purchased Services	4,018.64	4,382.62
		6XX	Supplies and Materials	7,432.14	4,804.05
		8XX	Other Expenditures	231.90	951.84
	26XX Operation and Maintenance of Plant Services				
		5XX	Other Purchased Services	14.95	20.03
	360 State - Gifted & Talented Reimbursement				
	1XXX Instruction				
		1XX	Personal Services - Salaries	16,818.19	27,595.68
		2XX	Personal Services - Employee Benefits	65.35	117.36
	365 Indian Education for All				
	1XXX Instruction				
		1XX	Personal Services - Salaries	25,640.53	37,356.54
		2XX	Personal Services - Employee Benefits	87.52	132.10
		5XX	Other Purchased Services	252.22	864.91
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
		1XX	Personal Services - Salaries	1,534,753.90	1,438,215.10
		2XX	Personal Services - Employee Benefits	6,575.83	5,963.03
		3XX	Purchased Professional and Technical Services	0.00	899.00
		4XX	Purchased Property Services	3,304.02	1,229.79



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2019 Value	2020 Value
			5XX Other Purchased Services	2,076.88	894.49
			6XX Supplies and Materials	69,360.32	50,120.69
			8XX Other Expenditures	1,377.95	905.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	19,130.13	0.00
			2XX Personal Services - Employee Benefits	92.92	0.00
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	131,479.10	138,948.78
			2XX Personal Services - Employee Benefits	704.21	660.22
			3XX Purchased Professional and Technical Services	3,813.75	981.25
			4XX Purchased Property Services	3,829.61	4,492.26
			5XX Other Purchased Services	69,604.70	47,286.28
			6XX Supplies and Materials	26,421.64	14,374.73
			8XX Other Expenditures	1,087.00	609.00
720	School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	649,338.80	659,201.85
			2XX Personal Services - Employee Benefits	3,177.69	3,165.61
			3XX Purchased Professional and Technical Services	61,692.42	43,784.02
			4XX Purchased Property Services	900.00	1,350.00
			5XX Other Purchased Services	195,145.76	145,306.92
			6XX Supplies and Materials	140.00	143.77
			8XX Other Expenditures	100.00	0.00
890	Other Community Services				
		33XX Community Services			
			1XX Personal Services - Salaries	5,588.48	5,835.85
			2XX Personal Services - Employee Benefits	24.17	24.70
			5XX Other Purchased Services	450.00	315.00
999	Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	411,789.73	241,628.15
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	889,150.00
910	Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			6XX Supplies and Materials	0.00	548,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				22,813,727.94	23,189,878.64



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					1,410,104.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,512,683.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					23,189,878.64	(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	611,136.81	Less Last Year	48,162.66	(4b)	562,974.15	
					562,974.15	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,295,883.46	(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	2019 Value	2020 Value
	1111 District Levy - Real Property	948,602.78	1,229,703.47
	1112 District Levy - Personal Property	25,519.53	35,036.66
	1113 District Levy - Heavy Motor Vehicles	1,397.65	0.00
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	1,520.91
	1114 District Levy - Pers Prop/Mobile Homes	5,549.87	0.00
	1114 District Levy - Personal Property/Mobile Homes	0.00	5,940.92
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	911.07
	1190 Penalties and Interest on Taxes	1,445.62	1,587.40
	1510 Interest Earnings	6,340.40	7,268.47
	1900 Other Revenue from Local Sources	0.00	178.92
	2220 County On-Schedule Trans Reimb	158,260.76	0.00
	2220 County On-Schedule Transportation Reimbursement	0.00	158,917.72
	3210 State - On-Schedule Transportation Reimbursement	0.00	158,917.73
	3210 State On-Schedule Trans Reimb	136,545.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,283,661.88	1,599,983.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	34,360.42	34,458.04
			2XX Personal Services - Employee Benefits	159.62	156.48
			3XX Purchased Professional and Technical Services	0.00	225.00
			5XX Other Purchased Services	0.00	180.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	5,428.46	5,501.26
			2XX Personal Services - Employee Benefits	24.48	24.12
			5XX Other Purchased Services	0.00	45.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	2,808.00	5,000.00
			5XX Other Purchased Services	16,425.94	17,944.82
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	143,341.24	176,073.29
			2XX Personal Services - Employee Benefits	886.35	1,018.65
			3XX Purchased Professional and Technical Services	6,296.25	7,913.82
			4XX Purchased Property Services	1,927.69	716.91
			5XX Other Purchased Services	619,382.38	665,710.22



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2019 Value	2020 Value
			6XX Supplies and Materials	107,794.81	76,192.17
			7XX Property and Equipment Acquisition	12,375.00	0.00
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			5XX Other Purchased Services	200,925.32	119,019.83
			6XX Supplies and Materials	14,193.47	15,480.46
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services	0.00	119,893.64
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	95,000.00	300,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,261,329.43</u>	<u>1,545,553.71</u>

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					345,282.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,599,983.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,545,553.71 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	57,492.69	Less Last Year	12,406.32	(4b)	45,086.37
					45,086.37 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					444,798.02 (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	2019 Value	2020 Value
	1111 District Levy - Real Property	349,447.29	483,756.35
	1112 District Levy - Personal Property	9,283.61	13,754.62
	1113 District Levy - Heavy Motor Vehicles	517.89	0.00
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	598.67
	1114 District Levy - Pers Prop/Mobile Homes	1,652.32	0.00
	1114 District Levy - Personal Property/Mobile Homes	0.00	2,225.87
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	242.51
	1190 Penalties and Interest on Taxes	393.26	588.19
	1510 Interest Earnings	2,100.65	1,872.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		363,395.02	503,039.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2019 Value	2020 Value	
	280	Special Education - Local and State				
		1XXX Instruction				
			1XX	Personal Services - Salaries	355,577.17	364,787.06
			2XX	Personal Services - Employee Benefits	521.83	2,278.67
			5XX	Other Purchased Services	5,440.00	11,289.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				361,539.00	378,355.30	

Schedule Of Changes Worksheet				Fund Code 13
Beginning Fund Balance				188.33 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				503,039.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				378,355.30 (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)				124,872.10 (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	2019 Value	2020 Value
	1510 Interest Earnings	22,618.95	15,785.46
	1900 Other Revenue from Local Sources	28,557.26	28,433.37
	2240 County Retirement Distribution	3,250,349.90	4,599,205.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,301,526.11	4,643,424.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2019 Value	2020 Value
	180 Summer School				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,688.60	3,275.14
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,868,031.43	2,101,522.40
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	132,910.46	127,137.49
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	9,574.98	7,940.33
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	50,897.62	57,769.36
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	30,626.92	28,120.02
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	201,625.70	211,043.29
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	72,216.23	72,227.44
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	159,040.86	157,196.78
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	19,732.17	24,207.39
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	130,415.12	134,568.46
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	933.96	956.15
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	15,662.32	19,982.27
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	8,112.03	3,763.82



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2019 Value	2020 Value	
	280 Special Education - Local and State					
		1XXX Instruction				
		2XX	Personal Services - Employee Benefits	174,532.57	208,155.03	
	21XX Support Services - Students					
		2XX	Personal Services - Employee Benefits	39,784.87	40,573.34	
	24XX Support Services - School Administration					
		2XX	Personal Services - Employee Benefits	22,451.65	24,052.35	
	329 State - Miscellaneous Grants					
		1XXX Instruction				
		2XX	Personal Services - Employee Benefits	1,163.55	1,131.99	
	360 State - Gifted & Talented Reimbursement					
		1XXX Instruction				
		2XX	Personal Services - Employee Benefits	2,281.04	4,098.64	
	362 State - Adult Education Reimbursement					
		1XXX Instruction				
		2XX	Personal Services - Employee Benefits	4,516.32	4,667.93	
	365 Indian Education for All					
		1XXX Instruction				
		2XX	Personal Services - Employee Benefits	3,014.81	4,664.58	
	390 State Career & Technical Education Entitlement - Undistributed					
		1XXX Instruction				
		2XX	Personal Services - Employee Benefits	224,421.42	207,819.21	
	610 Adult Continuing Education Programs					
		1XXX Instruction				
		2XX	Personal Services - Employee Benefits	2,561.37	3,044.34	
	650 Adult Education GED Programs					
		1XXX Instruction				
		2XX	Personal Services - Employee Benefits	21,042.12	21,213.00	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	23,345.60	22,483.81	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	131,815.10	108,318.93	
	890 Other Community Services					
		33XX Community Services				
		2XX	Personal Services - Employee Benefits	5,303.62	5,588.64	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,357,702.44</u>	<u>3,605,522.13</u>	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					1,108,723.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,643,424.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,605,522.13	(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)					2,146,626.30	(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	2020 Value
003	Jobs for Montana Graduates	
	3290 State - Other State Grants	8,785.01
036	HHS Cafeteria	
	1510 Interest Earnings	32.39
053	Helena High School Accounts	
	1510 Interest Earnings	908.76
	1700 Student Extracurricular Activity Receipts	55,129.40
	1900 Other Revenue from Local Sources	100.00
	1920 Contributions/Donations from Private Sources	1,000.00
054	Capital High School Accounts	
	1510 Interest Earnings	810.55
	1700 Student Extracurricular Activity Receipts	14,676.63
	1900 Other Revenue from Local Sources	162.01
	1920 Contributions/Donations from Private Sources	0.00
082	Car Seat Project	
	1920 Contributions/Donations from Private Sources	1,000.00
084	Occupant Protection Mini Grant FY19	
	4700 Federal Miscellaneous Grants from other State Agencies	1,261.04
094		
	4700 Federal Miscellaneous Grants from other State Agencies	0.00
095	Buckle Up MT FY19	
	4700 Federal Miscellaneous Grants from other State Agencies	6,580.54
096	Buckle Up MT FY20	
	4700 Federal Miscellaneous Grants from other State Agencies	30,835.14
100	Field Trips	
	1510 Interest Earnings	2,193.31
	1920 Contributions/Donations from Private Sources	99.43
118	Make Up School	
	1510 Interest Earnings	72.29
	1981 Summer School Fees	13,590.00
124	MaC Student Services	
	1510 Interest Earnings	424.56
	3355 Medicaid - Miscellaneous	31,038.23
151	Share Our Strength-No Kid Hungry Breakfast Program	
	1920 Contributions/Donations from Private Sources	475.00
212	Nat'l Board Certification Teacher Stipend	
	3245 Professional Stipend State E-Grant	1,000.00
226	Aggregate Reim/Indirects	
	1510 Interest Earnings	1,509.00



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	1900 Other Revenue from Local Sources	829.52
	1920 Contributions/Donations from Private Sources	0.00
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	47,302.38
239		
	4590 Title IV ESEA, Student Support & Academic Enrichment (SSAE)	0.00
	4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	0.00
268		
	4300 Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)	0.00
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	0.00
269 Title II, Part A, Teacher/Principal Train/Recruit		
	4300 Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)	526.00
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	0.00
270 MT Striving Readers MCLP FY20		
	4230 Title I, Part E, Striving Readers	0.00
	4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	114,690.00
278		
	4230 Title I, Part E, Striving Readers	0.00
	4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	0.00
279 Montana Striving Readers Comprehensive Literacy Project BY19		
	4230 Title I, Part E, Striving Readers	0.00
	4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	14,197.00
310 Title I, ESEA Schoolwide Program		
	4940 Schoolwide Program	0.00
	4940 Title I, ESEA, Schoolwide Program	211,942.00
318		
	4940 Schoolwide Program	0.00
	4940 Title I, ESEA, Schoolwide Program	0.00
319 Title I - Schoolwide		
	4940 Schoolwide Program	0.00
	4940 Title I, ESEA, Schoolwide Program	20,563.00
328		
	4940 Schoolwide Program	0.00
	4940 Title I, ESEA, Schoolwide Program	0.00
456 Vo Ed All Career & Tech Ed Programs		
	3900 State - Career & Technical Education	35,208.22
461 Pre-Employment Trans Svs(Voc. Rehab)		
	4740 Pre-Employment Transition Services (DPHHS)	186,085.27
470 Title I, Part D, Neglected, Delinquent & At-Risk Youth		
	4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	233.00
478		
	4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	0.00
479 Title I, Part D, Neglected, Delinquent & At-Risk Youth		
	4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	0.00



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508 Title VII, Indian Education

4130 Title VI, Part A, Indian Education 32,351.00

4130 Title VII Indian Education 0.00

530 HHS COVID 19 Masks

1900 Other Revenue from Local Sources 2,388.05

1920 Contributions/Donations from Private Sources 157.00

543 Unified PE-CHS FY18

1920 Contributions/Donations from Private Sources 500.00

547 SME STEM at CHS Prime

1510 Interest Earnings 107.39

548 License Plates and Booster

1510 Interest Earnings 53.41

1920 Contributions/Donations from Private Sources 1,175.00

562 Adult Basic Ed - State

3620 State - Adult Education Reimbursement 33,025.00

3620 State Adult Basic & Literacy Education 0.00

563 Adult Basic Ed - Federal

4540 Adult Basic & Literacy Education (ABLE) 70,600.00

610

4100 Federal Miscellaneous Grants - Direct from Feds 0.00

653 HHS Library

1510 Interest Earnings 0.72

1900 Other Revenue from Local Sources 367.87

654 CHS Library

1510 Interest Earnings 0.62

1900 Other Revenue from Local Sources 454.00

772

6100 Material Prior Period Revenue Adjustments 0.00

773 IDEA, Part B, Special Education

4560 IDEA, Part B, Children with Disabilities 0.00

4560 IDEA, Part B, Special Education 191,158.00

777 Maintenance Sale Proceeds

1900 Other Revenue from Local Sources 0.00

5200 Sale or Compensation for Loss of Assets 163.43

823 Vo Ed Carl Perkins Basic Grant

4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant 129,815.00

4510 Carl Perkins (Federal Vo-Ed) - Basic Grant 0.00

832 CHS Trolley

1510 Interest Earnings 44.32

840 Dual Credit

1320 Tuition from Schl Dists Within State 0.00

1320 Tuition from School Districts Within State 0.00

1510 Interest Earnings 2,763.61

1900 Other Revenue from Local Sources 0.00



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843 ChS Flathead Valley Com College Dual Credit

1900 Other Revenue from Local Sources 2,239.13

850 Work Comp MSGIA Closeout FY16

1510 Interest Earnings 338.30

851 Unemployment Credit On Account

1510 Interest Earnings 193.39

1900 Other Revenue from Local Sources 0.00

854 ChS Wrestling Parents Donations

1510 Interest Earnings 14.06

1920 Contributions/Donations from Private Sources 2,095.00

860 HEF Great Idea Grants

1920 Contributions/Donations from Private Sources 12,129.06

861 Helena Education Foundation

1900 Other Revenue from Local Sources 32,396.67

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

1,317,789.71

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

Fund Code 15

PRC	Program	Function	Object	2019 Value	2020 Value
003	Jobs for Montana Graduates				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
		1XX Personal Services - Salaries			6,985.69
		2XX Personal Services - Employee Benefits			29.31
		5XX Other Purchased Services			25.20
		6XX Supplies and Materials			1,744.81
		003 Subtotal			8,785.01
053	Helena High School Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			592.50
		2XX Personal Services - Employee Benefits			2.83
		3XX Purchased Professional and Technical Services			2,576.00
		5XX Other Purchased Services			1,439.64
		6XX Supplies and Materials			8,150.63
		8XX Other Expenditures			1,725.76
		053 Subtotal			14,487.36
054	Capital High School Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			1,159.62
		5XX Other Purchased Services			600.00
		6XX Supplies and Materials			4,993.81
		054 Subtotal			6,753.43



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
082	Car Seat Project				
	890	Other Community Services			
		33XX	Community Services		
			1XX Personal Services - Salaries		1,091.82
			2XX Personal Services - Employee Benefits		5.29
			6XX Supplies and Materials		44.68
			082 Subtotal		1,141.79
084	Occupant Protection Mini Grant FY19				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,033.12
			2XX Personal Services - Employee Benefits		173.39
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		54.53
			084 Subtotal		1,261.04
095	Buckle Up MT FY19				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,429.75
			2XX Personal Services - Employee Benefits		908.96
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,639.73
			095 Subtotal		7,978.44
096	Buckle Up MT FY20				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			1XX Personal Services - Salaries		24,466.16
			2XX Personal Services - Employee Benefits		4,102.63
			5XX Other Purchased Services		687.90
			6XX Supplies and Materials		180.53
			096 Subtotal		29,437.22
100	Field Trips				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		20,234.33
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			5XX Other Purchased Services		781.47
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services		5,224.49



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services		13,048.89
			100 Subtotal		39,289.18
118	Make Up School				
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries		19,380.00
			2XX Personal Services - Employee Benefits		93.02
			5XX Other Purchased Services		5.82
			6XX Supplies and Materials		1,600.00
			8XX Other Expenditures		1,096.73
			118 Subtotal		22,175.57
124	MaC Student Services				
	280 Special Education - Local and State				
		24XX Support Services - School Administration			
			6XX Supplies and Materials		237.88
			124 Subtotal		237.88
151	Share Our Strength-No Kid Hungry Breakfast Program				
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials		475.00
			151 Subtotal		475.00
212	Nat'l Board Certification Teacher Stipend				
	329 State - Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,000.00
			212 Subtotal		1,000.00
226	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		250.00
			2XX Personal Services - Employee Benefits		1.20
			6XX Supplies and Materials		13.38
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits		4.80
			6XX Supplies and Materials		4,108.16
		25XX Support Services - Business			
			1XX Personal Services - Salaries		23,416.12
			2XX Personal Services - Employee Benefits		90.08
			4XX Purchased Property Services		1,639.63



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2019 Value	2020 Value
			5XX Other Purchased Services		32.90
			226 Subtotal		29,556.27
269	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		503.50
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		22.50
			269 Subtotal		526.00
270	MT Striving Readers MCLP FY20				
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)				
	1XXX Instruction				
			1XX Personal Services - Salaries		74,663.89
			2XX Personal Services - Employee Benefits		10,720.75
			3XX Purchased Professional and Technical Services		21,250.00
			5XX Other Purchased Services		185.70
			6XX Supplies and Materials		2,836.57
			270 Subtotal		109,656.91
279	Montana Striving Readers Comprehensive Literacy Project BY19				
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)				
	1XXX Instruction				
			1XX Personal Services - Salaries		420.00
			2XX Personal Services - Employee Benefits		73.12
			3XX Purchased Professional and Technical Services		750.00
			6XX Supplies and Materials		12,340.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		5,646.97
			279 Subtotal		19,230.09
310	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		121,644.88
			2XX Personal Services - Employee Benefits		17,256.17
			3XX Purchased Professional and Technical Services		23,011.50
	21XX Support Services - Students				
			1XX Personal Services - Salaries		2,405.00
			2XX Personal Services - Employee Benefits		415.32
			3XX Purchased Professional and Technical Services		87.50
			5XX Other Purchased Services		876.00
			6XX Supplies and Materials		335.13



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
			8XX Other Expenditures		150.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		31,170.00
			2XX Personal Services - Employee Benefits		4,910.40
			5XX Other Purchased Services		379.21
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		9,300.89
		310 Subtotal			211,942.00
319	Title I - Schoolwide				
	494 Title I, ESEA, Schoolwide Program				
		1XXX Instruction			
			6XX Supplies and Materials		53.06
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		5,049.02
			5XX Other Purchased Services		2,647.40
			6XX Supplies and Materials		5,257.10
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		5,609.20
			2XX Personal Services - Employee Benefits		982.89
			5XX Other Purchased Services		75.84
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		888.49
		319 Subtotal			20,563.00
456	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries		245.00
			2XX Personal Services - Employee Benefits		1.18
			3XX Purchased Professional and Technical Services		100.00
			4XX Purchased Property Services		96.62
			5XX Other Purchased Services		2,803.83
			6XX Supplies and Materials		28,277.15
			8XX Other Expenditures		1,736.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			6XX Supplies and Materials		1,948.44
		456 Subtotal			35,208.22
461	Pre-Employment Trans Svs(Voc. Rehab)				
	329 State - Miscellaneous Grants				
		1XXX Instruction			
			6XX Supplies and Materials		5,002.22



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		36,183.40
			2XX Personal Services - Employee Benefits		5,305.96
			3XX Purchased Professional and Technical Services		1,100.00
			4XX Purchased Property Services		1,200.00
			5XX Other Purchased Services		1,810.00
			6XX Supplies and Materials		90,935.66
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		9,252.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		6,496.27
			461 Subtotal		157,285.51
470	Title I, Part D, Neglected, Delinquent & At-Risk Youth				
	427	Title I, Part D, Neglected, Delinquent & At-Risk Youth			
		1XXX	Instruction		
			1XX Personal Services - Salaries		190.00
			2XX Personal Services - Employee Benefits		33.06
			470 Subtotal		223.06
479	Title I, Part D, Neglected, Delinquent & At-Risk Youth				
	427	Title I, Part D, Neglected, Delinquent & At-Risk Youth			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		9.94
			479 Subtotal		9.94
508	Title VII, Indian Education				
	413	Title VI, Part A, Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		27,315.79
			2XX Personal Services - Employee Benefits		3,614.45
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,420.76
			508 Subtotal		32,351.00
530	HHS COVID 19 Masks				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,475.72
			530 Subtotal		2,475.72



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
540	2011 CHS Frosh Experience				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			351.45
		540 Subtotal			351.45
543	Unified PE-CHS FY18				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			495.83
		543 Subtotal			495.83
547	SME STEM at CHS Prime				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits			6.48
		6XX Supplies and Materials			775.02
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
		1XX Personal Services - Salaries			1,350.00
		5XX Other Purchased Services			519.56
		547 Subtotal			2,651.06
562	Adult Basic Ed - State				
	362 State - Adult Education Reimbursement				
	1XXX Instruction				
		1XX Personal Services - Salaries			31,447.81
		2XX Personal Services - Employee Benefits			128.19
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940 Indirect Costs			1,449.00
		562 Subtotal			33,025.00
563	Adult Basic Ed - Federal				
	454 Adult Basic & Literacy Education (ABLE)				
	1XXX Instruction				
		1XX Personal Services - Salaries			58,826.88
		2XX Personal Services - Employee Benefits			8,675.12
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940 Indirect Costs			3,098.00
		563 Subtotal			70,600.00
773	IDEA, Part B, Special Education				
	456 IDEA, Part B, Special Education				
	1XXX Instruction				
		1XX Personal Services - Salaries			159,905.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
			2XX Personal Services - Employee Benefits		22,864.46
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		8,388.54
			773 Subtotal		191,158.00
823	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		1XXX Instruction			
			1XX Personal Services - Salaries		792.50
			2XX Personal Services - Employee Benefits		148.70
			3XX Purchased Professional and Technical Services		10,000.00
			5XX Other Purchased Services		4,640.84
			6XX Supplies and Materials		62,413.93
			7XX Property and Equipment Acquisition		38,465.00
			8XX Other Expenditures		9,345.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		4,009.03
			823 Subtotal		129,815.00
840	Dual Credit				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		3,356.55
			840 Subtotal		3,356.55
843	ChS Flathead Valley Com College Dual Credit				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		665.89
			843 Subtotal		665.89
854	ChS Wrestling Parents Donations				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			3XX Purchased Professional and Technical Services		200.00
			6XX Supplies and Materials		1,320.63
			854 Subtotal		1,520.63
860	HEF Great Idea Grants				
	890 Other Community Services				
		33XX Community Services			
			6XX Supplies and Materials		12,129.06
			860 Subtotal		12,129.06



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

PRC	Program	Function	Object	2019 Value	2020 Value
861	Helena Education Foundation				
	890	Other Community Services			
		33XX	Community Services		
			1XX Personal Services - Salaries		32,260.81
			2XX Personal Services - Employee Benefits		135.88
			861 Subtotal		32,396.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,230,214.80

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					475,302.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,317,789.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,230,214.80	(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	29,908.96	Less Last Year	13,139.03	(4b)	16,769.93	
					16,769.93	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					579,647.06	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Jobs for Montana Graduates	8,785.01	8,785.01	0.00
036 HHS Cafeteria	32.39	0.00	32.39
053 Helena High School Accounts	57,138.16	14,487.36	42,650.80
054 Capital High School Accounts	15,649.19	6,753.43	8,895.76
082 Car Seat Project	1,000.00	1,141.79	-141.79
084 Occupant Protection Mini Grant FY19	1,261.04	1,261.04	0.00
095 Buckle Up MT FY19	6,580.54	7,978.44	-1,397.90
096 Buckle Up MT FY20	30,835.14	29,437.22	1,397.92
100 Field Trips	2,292.74	39,289.18	-36,996.44
118 Make Up School	13,662.29	22,175.57	-8,513.28
124 MaC Student Services	31,462.79	237.88	31,224.91
151 Share Our Strength-No Kid Hungry Breakfast Program	475.00	475.00	0.00
212 Nat'l Board Certification Teacher Stipend	1,000.00	1,000.00	0.00
226 Aggregate Reim/Indirects	49,640.90	29,556.27	20,084.63
269 Title II, Part A, Teacher/Principal Train/Recruit	526.00	526.00	0.00
270 MT Striving Readers MCLP FY20	114,690.00	109,656.91	5,033.09
279 Montana Striving Readers Comprehensive Literacy Project BY19	14,197.00	19,230.09	-5,033.09
310 Title I, ESEA Schoolwide Program	211,942.00	211,942.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
319 Title I - Schoolwide	20,563.00	20,563.00	0.00
456 Vo Ed All Career & Tech Ed Programs	35,208.22	35,208.22	0.00
461 Pre-Employment Trans Svs(Voc. Rehab)	186,085.27	157,285.51	28,799.76
470 Title I, Part D, Neglected, Delinquent & At-Risk Youth	233.00	223.06	9.94
479 Title I, Part D, Neglected, Delinquent & At-Risk Youth	0.00	9.94	-9.94
508 Title VII, Indian Education	32,351.00	32,351.00	0.00
530 HHS COVID 19 Masks	2,545.05	2,475.72	69.33
540 2011 CHS Frosh Experience	0.00	351.45	-351.45
543 Unified PE-CHS FY18	500.00	495.83	4.17
547 SME STEM at CHS Prime	107.39	2,651.06	-2,543.67
548 License Plates and Booster	1,228.41	0.00	1,228.41
562 Adult Basic Ed - State	33,025.00	33,025.00	0.00
563 Adult Basic Ed - Federal	70,600.00	70,600.00	0.00
653 HHS Library	368.59	0.00	368.59
654 CHS Library	454.62	0.00	454.62
773 IDEA, Part B, Special Education	191,158.00	191,158.00	0.00
777 Maintenance Sale Proceeds	163.43	0.00	163.43
823 Vo Ed Carl Perkins Basic Grant	129,815.00	129,815.00	0.00
832 CHS Trolley	44.32	0.00	44.32
840 Dual Credit	2,763.61	3,356.55	-592.94
843 ChS Flathead Valley Com College Dual Credit	2,239.13	665.89	1,573.24
850 Work Comp MSGIA Closeout FY16	338.30	0.00	338.30
851 Unemployment Credit On Account	193.39	0.00	193.39
854 ChS Wrestling Parents Donations	2,109.06	1,520.63	588.43
860 HEF Great Idea Grants	12,129.06	12,129.06	0.00
861 Helena Education Foundation	32,396.67	32,396.69	-0.02
Total	1,317,789.71	1,230,214.80	87,574.91



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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	2019 Value	2020 Value
1111	District Levy - Real Property	334,157.02	342,190.71
1112	District Levy - Personal Property	8,934.74	9,830.76
1113	District Levy - Heavy Motor Vehicles	493.76	0.00
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	0.00
1114	District Levy - Pers Prop/Mobile Homes	1,747.50	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	1,783.52
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	673.95
1190	Penalties and Interest on Taxes	444.34	486.87
1510	Interest Earnings	2,002.06	1,723.14
1900	Other Revenue from Local Sources	0.00	286.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		347,779.42	356,975.07

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

PRC	Program	Function	Object	2019 Value	2020 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	20,989.80	121,574.66
			2XX Personal Services - Employee Benefits	81.08	497.38
			3XX Purchased Professional and Technical Services	7,269.60	7,531.90
			5XX Other Purchased Services	0.00	1,156.42
			6XX Supplies and Materials	0.00	222.93
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	0.00	27,135.85
			2XX Personal Services - Employee Benefits	0.00	120.88
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	2,127.66	0.00
650 Adult Education GED Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	269,259.78	144,740.72
			2XX Personal Services - Employee Benefits	1,145.64	613.85
			3XX Purchased Professional and Technical Services	100.50	0.00
			4XX Purchased Property Services	0.00	123.16
			5XX Other Purchased Services	8,792.15	9,194.17
			6XX Supplies and Materials	1,060.17	0.00
			8XX Other Expenditures	30.00	0.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	168.99	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17		
PRC	Program	Function	Object	2019 Value	2020 Value		
	999	Undistributed					
		62XX Resources Transferred to Other School Districts or Cooperatives					
			920	Resources Transferred to Other School Districts or Cooperatives	0.00	60,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					311,025.37	372,911.92	

Schedule Of Changes Worksheet					Fund Code 17	
Beginning Fund Balance					146,562.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					356,975.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					372,911.92	(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	286.12	(4b)	-286.12
					-286.12	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					130,339.07	(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	2019 Value	2020 Value
	1311 Driver's Education Fees	180,265.00	137,860.00
	1510 Interest Earnings	551.63	196.82
	3260 State - Driver's Education Reimbursement	58,161.37	41,016.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		238,978.00	179,073.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		187,708.79	110,891.68
		2XX Personal Services - Employee Benefits		893.97	505.87
		4XX Purchased Property Services		42,277.47	44,566.42
		5XX Other Purchased Services		13,883.80	10,722.64
		6XX Supplies and Materials		8,786.70	5,962.27
		8XX Other Expenditures		0.00	628.55
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		2,296.64	3,031.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				255,847.37	176,308.90

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					42,457.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					179,073.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					176,308.90 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	341.29	Less Last Year	286.12	(4b)	55.17
					55.17 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,277.55 (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	2019 Value	2020 Value
	1510 Interest Earnings	435.22	208.36
	1900 Other Revenue from Local Sources	147.50	0.00
	1910 Rentals	25,970.79	10,413.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,553.51	10,621.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		292.12	306.00
	24XX Support Services - School Administration				
		3XX Purchased Professional and Technical Services		180.00	165.00
	25XX Support Services - Business				
		1XX Personal Services - Salaries		14,277.83	0.00
		2XX Personal Services - Employee Benefits		69.96	0.00
		5XX Other Purchased Services		1,000.00	1,180.00
		6XX Supplies and Materials		3,790.67	3,024.90
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		4,684.82	5,520.18
		2XX Personal Services - Employee Benefits		108.07	43.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,403.47	10,239.68

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					16,211.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,621.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,239.68 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,593.43 (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	2019 Value	2020 Value
1111	District Levy - Real Property	539,417.02	536,617.37
1112	District Levy - Personal Property	14,453.39	15,434.63
1113	District Levy - Heavy Motor Vehicles	796.13	0.00
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	661.39
1114	District Levy - Pers Prop/Mobile Homes	3,040.70	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	2,889.21
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	530.54
1190	Penalties and Interest on Taxes	786.86	798.08
1510	Interest Earnings	16,406.98	10,408.42
1900	Other Revenue from Local Sources	45,141.30	37,748.43
3281	State - Technology Aid	0.00	19,307.12
5200	Sale or Compensation for Loss of Assets	0.00	10,994.50
6100	Material Prior Period Revenue Adjustments	22,976.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		643,019.16	635,389.69

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
	3XX	Purchased Professional and Technical Services		97,205.05	0.00
	4XX	Purchased Property Services		156.90	486.15
	5XX	Other Purchased Services		729.68	1,219.37
	6XX	Supplies and Materials		472,256.01	209,146.46
	8XX	Other Expenditures		120.00	0.00
258X Admin. Tech. - Technology Coordinator					
	1XX	Personal Services - Salaries		11,147.60	333,303.99
	2XX	Personal Services - Employee Benefits		133.10	1,421.60
	3XX	Purchased Professional and Technical Services		0.00	11,828.85
	4XX	Purchased Property Services		250.24	2,197.51
	5XX	Other Purchased Services		6,249.00	92,684.27
	6XX	Supplies and Materials		118,917.66	103,418.50
	7XX	Property and Equipment Acquisition		39,762.82	38,456.37
26XX Operation and Maintenance of Plant Services					
	5XX	Other Purchased Services		76,423.32	21,261.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				823,351.38	815,424.38



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	869,006.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	635,389.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	815,424.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 316.66 Less Last Year 101,891.04 (4b) -101,574.38		
	-101,574.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	587,397.69	(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	2019 Value	2020 Value	
	1510 Interest Earnings	0.00	678.72	
	1925 Innovative Education Payment	285.00	142.50	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		285.00	821.22	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		3XX Purchased Professional and Technical Services		0.00	15,142.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	15,142.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						49,518.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						821.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,142.00 (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)						35,197.94 (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	2019 Value	2020 Value
	1111 District Levy - Real Property	95,540.12	174,584.44
	1112 District Levy - Personal Property	2,530.66	4,929.46
	1113 District Levy - Heavy Motor Vehicles	141.54	0.00
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	216.66
	1114 District Levy - Pers Prop/Mobile Homes	591.45	0.00
	1114 District Levy - Personal Property/Mobile Homes	0.00	789.65
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	229.34
	1190 Penalties and Interest on Taxes	166.91	200.66
	1510 Interest Earnings	34.16	17.63
	1900 Other Revenue from Local Sources	2.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		99,007.34	180,967.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2019 Value	2020 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			830	Special Assessments	113,332.26	168,935.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					113,332.26	168,935.30

Schedule Of Changes Worksheet			Fund Code 50
Beginning Fund Balance			-11,506.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			180,967.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			168,935.30 (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)			525.90 (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	2019 Value	2020 Value
	1510 Interest Earnings	1,075.84	859.57
	5200 Sale or Compensation for Loss of Assets	1,966.71	839.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,042.55	1,698.64

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

PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	56,803.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,698.64	(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)	58,501.64	(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	2019 Value	2020 Value
1111	District Levy - Real Property	1,018,226.91	871,896.14
1112	District Levy - Personal Property	27,055.08	25,240.86
1113	District Levy - Heavy Motor Vehicles	1,508.63	0.00
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	1,071.90
1114	District Levy - Pers Prop/Mobile Homes	5,017.69	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	4,935.10
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	834.35
1190	Penalties and Interest on Taxes	1,238.33	1,394.22
1510	Interest Earnings	40,586.07	36,303.47
1900	Other Revenue from Local Sources	28,910.54	11,770.89
3283	State - School Major Maintenance Aid (SMMA)	0.00	149,881.23
6100	Material Prior Period Revenue Adjustments	31,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,153,543.25	1,103,328.16

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	0.00	1,300.00
		6XX	Supplies and Materials	0.00	5,200.00
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	22,047.37	49,709.51
		4XX	Purchased Property Services	29,029.92	253,837.23
		6XX	Supplies and Materials	23,707.88	30,950.94
		7XX	Property and Equipment Acquisition	22,507.02	48,755.55
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	266,134.56	1,106,879.82
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	25,550.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				388,977.46	1,496,633.05



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					2,282,444.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,103,328.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,496,633.05	(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	1,006,981.30	Less Last Year	188,453.82	(4b)	818,527.48	
					818,527.48	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,707,667.30	(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	2019 Value	2020 Value
	1510 Interest Earnings	770.85	567.78
	1530 Net Increase (Decrease) in the Fair Value of Investments	6,155.12	3,226.78
	1920 Contributions/Donations from Private Sources	19,125.00	4,485.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,050.97	8,279.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2019 Value	2020 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			870	Student Scholarships	0.00	12,300.00
			8XX	Other Expenditures	17,450.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					17,450.00	12,300.00

Schedule Of Changes Worksheet						Fund Code 81
Beginning Fund Balance						256,351.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,279.76 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,300.00 (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)						252,331.19 (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	2019 Value	2020 Value
	3250 Montana Digital Academy	122,847.53	122,528.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		122,847.53	122,528.26

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

PRC	Program	Function	Object	2019 Value	2020 Value
	325	Montana Digital Academy			
		1XXX	Instruction		
			1XX Personal Services - Salaries	122,248.48	121,942.92
			2XX Personal Services - Employee Benefits	599.05	585.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				122,847.53	122,528.26

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122,528.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	122,528.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



Trustees' Financial Summary

FY2019-20

Submit ID:

25 Lewis & Clark County

0488 Helena H S

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	2019 Value	2020 Value	
	1510 Interest Earnings	17,019.33	12,649.82	
	1700 Student Extracurricular Activity Receipts	1,609,107.54	1,717,410.06	
	1900 Other Revenue from Local Sources	34,851.16	30,288.31	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,660,978.03	1,760,348.19	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84
PRC	Program	Function	Object	2019 Value	2020 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	1,634,511.37	1,709,512.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,634,511.37	1,709,512.30

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	357,228.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,760,348.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,709,512.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	3,697.53	
Less Last Year	286.12	(4b)
	3,411.41	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	411,476.01	(5)



Trustees' Financial Summary

FY2019-20

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Detail Expenditure

Fund	Account	Description	2019 Value	2020 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	829,073.65	835,441.94
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	771,252.40	961,979.69
XX	39X 1XXX 112	Certified Teacher Staff Salaries	1,534,268.90	1,438,010.10
XX	427 1XXX 112	Certified Teacher Staff Salaries	6,280.00	190.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	12,283.55	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	159,905.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	13,689,870.07	13,573,582.40
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	48,045.22	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,098.51	0.00
XX	XXX 26XX 41X	Energy Utility Services	548,085.75	545,936.26
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	17,991.23	76,354.25
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	249,009.58	992,796.90
XX	XXX 4XXX 73X	Major Equipment-New	0.00	46,980.67
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	95,525.00	11,012.29
XX	XXX XXXX 455	Technology Repairs and Rental	6,886.27	5,776.16
XX	XXX XXXX 535	Technology Communication Services	79,214.29	106,120.81
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	300.00
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	5,440.00	11,289.57
XX	XXX XXXX 682	Technology Supplies	41,315.91	90,973.65
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



Trustees' Financial Summary

FY2019-20

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	439,285.47
b. Related Services Block Grant Entitlement	146,428.49
c. Total Entitlements Subject to Reversion	585,713.96

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)]	778,999.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,061,047.84
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 FY2022 Maximum Budget: 100%



Trustees' Financial Summary

FY2019-20

Submit ID:

25 Lewis & Clark County

0488 Helena H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,157,828.59	364,787.06	0.00	0.00	0.00
280	1XXX	2XX	3,687.73	2,278.67	0.00	0.00	0.00
280	1XXX	3XX	32,719.05	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,330.12	11,289.57	0.00	0.00	0.00
280	1XXX	6XX	20,361.76	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	283,150.37	0.00	0.00	0.00	0.00
280	21XX	2XX	1,134.42	0.00	0.00	0.00	0.00
280	21XX	3XX	630.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	3,827.24	0.00	0.00	0.00	0.00
280	21XX	6XX	2,531.26	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	163,866.28	0.00	0.00	0.00	0.00
280	24XX	2XX	704.72	0.00	0.00	0.00	0.00
280	24XX	3XX	595.65	0.00	0.00	0.00	0.00
280	24XX	4XX	138.68	0.00	0.00	0.00	0.00
280	24XX	5XX	4,382.62	0.00	0.00	0.00	0.00
280	24XX	6XX	4,804.05	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			1,682,692.54	378,355.30	0.00	0.00	0.00

2,061,047.84

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 FY20 in TEAMS.



Trustees' Financial Summary

FY2019-20

Submit ID:

25 Lewis & Clark County

0488 Helena H S

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	3,007,379.04	0.00	0.00	0.00	3,007,379.04
Buildings	28,067,244.43	0.00	434,636.82	0.00	28,501,881.25
Machinery and Equipment	3,448,028.37	-2,500.00	137,478.85	420,863.20	3,162,144.02
Construction in Progress	254,297.89	0.00	128,508.34	254,297.89	128,508.34
Totals at Historical Cost	34,776,949.73	-2,500.00	700,624.01	675,161.09	34,799,912.65
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	34,776,949.73	-2,500.00	700,624.01	675,161.09	34,799,912.65

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

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

*** Has comments.

Depreciation by Function for FY2020	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	383,258.14	0.00	0.00
School Administration (24XX)	4,704.35	0.00	0.00
Financial Administration (25XX)	152,135.71	0.00	0.00
Operations and Maintenance (26XX)	72,586.88	0.00	0.00
Transportation (27XX)	16,074.86	0.00	0.00
Extracurricular (34XX, 35XX)	22,929.34	0.00	0.00
Total Depreciation for FY2020	651,689.28	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2019-20

Submit ID:

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0488 Helena H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2019	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2020) [a+b-c-d]	(f) Current Portion Due FY2021	(g) Long-Term Portion Due FY2022
Governmental Activities *							
Compensated Absences	5,726,852.77	481,087.79	0.00	4,255,282.88	1,952,657.68	0.00	1,952,657.68
Total Governmental Activity							
Non-bond Long-Term Liabilities	5,726,852.77	481,087.79	0.00	4,255,282.88	1,952,657.68	0.00	1,952,657.68

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

FY2019-20

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25 Lewis & Clark County

0488 Helena H S

Net Pension Liability FY2020

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	3,900,029.60	0.00	1,250,794.20	2,649,235.40
Net Pension - TRS	23,340,377.60	0.00	0.00	23,340,377.60

Board of Trustees Work Session

Approval of Final Budget



I. NEW BUSINESS

A. Items for Action

1. Approval of Final Budget

Background:

On or before August 20th the board of trustees must meet to consider all budget information. Trustees may continue the meeting from day to day but must adopt the final budget for the district and determine the amounts to be raised by tax levies for the district no later than August 25th.

Considerations:

- Any taxpayer in the district may attend any portion of the trustees' meeting and be heard on the budget of the district or on any item or amount contained in the budget.
- Upon final approval, the final budget must be delivered to the county superintendent of schools within 3 days.

Superintendent recommendation:

Adopt the final budget as presented by the district clerk and direct the district clerk to submit the budget to the Office of Public Instruction and deliver it to the county superintendent of schools.



HELENA SCHOOL DISTRICT #1
2020-2021 BUDGET

Organization

Board of Trustees

Elementary and High School Trustees

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Luke Muszkiewicz	Chairperson	2023
Siobhan Hathhorn	Vice Chair	2022
Sarah Sullivan	Past Chair	2021
Terry Beaver	Trustee	2021
Libby Goldes	Trustee	2022
John McEwen	Trustee	2022
Jennifer Mckee	Trustee	2023

High School Trustees

Jennifer Walsh	Trustee - High School	2023
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List of Principal Officials

Tyler Ream	Superintendent
T. Janelle Mickelson	Business Services Administrator
Katrina Chaney	County Superintendent
Leo Gallagher	County Attorney

Helena Public Schools Budget Overview

<u>Helena Elementary District No. 1</u>					<u>Helena High School District No. 1</u>			
<u>Fund</u>	<u>FY 2019-20</u> <u>Budget</u>			<u>Change %</u>	<u>FY 2019-20</u> <u>Budget</u>	<u>FY 2020-21</u> <u>Budget</u>	<u>Change \$</u>	<u>Change %</u>
General	36,614,287.84	38,198,942.49	1,584,654.65	4.33%	22,913,063.83	22,918,119.09	5,055.26	0.02%
Transportation	4,889,621.16	5,051,238.21	161,617.05	3.31%	1,626,062.68	1,859,338.22	233,275.54	14.35%
Tuition	1,250,132.25	1,541,953.47	291,821.22	23.34%	506,350.61	434,579.22	(71,771.39)	-14.17%
Retirement	6,818,927.18	5,935,115.67	(883,811.51)	-12.96%	4,756,608.00	3,721,844.47	(1,034,763.53)	-21.75%
Adult Education	381,365.73	384,775.60	3,409.87	0.89%	374,652.94	379,933.30	5,280.36	1.41%
Technology	1,112,660.47	640,281.36	(472,379.11)	-42.45%	1,345,922.84	1,165,266.58	(180,656.26)	-13.42%
Flexibility	78,285.70	51,218.70	(27,067.00)	-34.57%	49,518.72	35,197.94	(14,320.78)	-28.92%
Debt Service	4,888,513.06	5,030,075.00	141,561.94	2.90%	183,331.94	204,000.00	20,668.06	11.27%
Building Reserve	3,975,716.31	3,778,184.44	(197,531.87)	-4.97%	3,154,290.89	2,758,386.00	(395,904.89)	-12.55%
Total	60,009,509.70	60,611,784.94	602,275.24	1.00%	34,909,802.45	33,476,664.82	(1,433,137.63)	-4.11%

<u>Combined</u>				
<u>Fund</u>	<u>FY 2019-20</u> <u>Budget</u>	<u>FY 2020-21</u> <u>Budget</u>	<u>Change \$</u>	<u>Change %</u>
General	59,527,351.67	61,117,061.58	1,589,709.91	2.67%
Transportation	6,515,683.84	6,910,576.43	394,892.59	6.06%
Tuition	1,756,482.86	1,976,532.69	220,049.83	12.53%
Retirement	11,575,535.18	9,656,960.14	(1,918,575.04)	-16.57%
Adult Education	756,018.67	764,708.90	8,690.23	1.15%
Technology	2,458,583.31	1,805,547.94	(653,035.37)	-26.56%
Flexibility	127,804.42	86,416.64	(41,387.78)	-32.38%
Debt Service	5,071,845.00	5,234,075.00	162,230.00	3.20%
Building Reserve	7,130,007.20	6,536,570.44	(593,436.76)	-8.32%
Total	94,919,312.15	94,088,449.76	(830,862.39)	-0.88%

HIGHLIGHTS

District-Wide:

- Salary Increases:
 - Teachers, Administration, Independents, and Custodians received steps.
 - Para Educators received a 9% increase.
 - Secretaries received a 12% increase.
 - Carpenters received \$.50 per hour increase
 - Negotiations with craft positions had not occurred prior to the preparation of this document.
- Health Benefits increased \$40 from \$781 per month to \$821 per month

Salaries & Health Benefits	2020 Actual	2021 Budgeted	Increase/Decrease
Teachers	\$40,838,872	\$39,557,127	(\$1,281,745)
Para Educators	\$5,261,863	\$5,478,498	\$216,636
Administration	\$4,053,756	\$4,029,519	(\$24,237)
Custodial/Maintenance	\$2,995,409	\$3,201,528	\$206,120
Independents	\$3,117,223	\$3,249,520	\$132,296
Secretaries	\$2,570,364	\$2,814,507	\$244,142
Total decrease			(\$506,789)

- The decrease in teacher salaries reflects savings from retirements, and includes steps for the new year and replacement teachers.
 - The decrease in administration salaries reflects savings from retirements and one position not being filled.
- Other budgeted increases:
 - Utilities – 4% increase based on historical increases.
 - Property and liability insurance – 34% increase, primarily due to \$41 million in new property added to the policy.

General Fund:

Elementary Average Number Belonging (ANB) increased by 94 in the elementary and the High School ANB decreased by 134. Further decreases in the High School are anticipated as East Helena continues to open grade levels at their new high school. An inflationary increase of 1.83% 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 special education instructional block grant rate increased from \$151.53 to \$152.88 and the special education related services block grant increased from \$50.51 to \$50.96. The threshold to determine disproportionate costs was also raised. State funding comparisons for Helena Public Schools are as follows:

	FY20		FY21		Increase/Decrease	
	Elementary	High School	Elementary	High School	Elementary	High School
Direct State Aid	\$14,305,463	\$9,294,648	\$14,815,722	\$9,261,560	\$510,259	(\$33,088)
Quality Educator	\$1,312,391	\$720,828	\$1,354,887	\$725,883	\$42,496	\$5,055
At risk	\$126,001	\$65,293	\$125,778	\$57,373	(\$222)	(\$7,920)
Indian Education for All	\$119,397	\$64,277	\$123,696	\$63,972	\$4,299	(\$305)
American Indian achievement gap	\$62,208	\$36,288	\$62,700	\$31,020	\$492	(\$5,268)
Data for achievement	\$114,340	\$61,555	\$118,440	\$61,254	\$4,100	(\$301)
SPED Allowable Costs	\$1,406,590	\$585,714	\$1,634,324	\$563,618	\$227,734	(\$22,096)
Guaranteed Tax Base Aid	\$7,515,363	\$5,124,893	\$8,184,204	\$5,241,880	\$668,841	\$116,987

Operating reserves in the elementary are 7.16%, up .16%. Operating reserves in the high school are 7.35%, up .141%.

Transportation:

As a result of the Covid 19 virus, Transportation saw an increase to the budget. Driving the increase are two main factors:

- Student numbers on buses will be reduced to 20 to 24 students per bus. In order to provide safe busing and provide social distancing, buses will be limited to 1 student per seat.
- To provide the previous service, the number of routes were increased. The bus routes were assigned tier runs. As a result, middle school students will be picked up first and delivered to their respective schools. After middle school students are delivered, high school/elementary students will then be picked up and delivered to their schools. The routes can accomplish this by a time spread between middle school and high school/elementary start times.

The transportation agreement with East Helena K-12 was renewed without changes. Helena High School District will receive state and county transportation reimbursements for the routes. The contract with First Student increased by 9.75%. An improvement project for a bus drop off location at Capital High School was also incorporated into the budget.

Tuition:

The district continues to make efforts to address the increasing special education costs by performing a thorough analysis each year to identify resident students with special needs who are receiving one-on-one services. The increase in the elementary tuition fund budget reflects the increase cost associated with these services. The decrease in the high school tuition fund budget reflects shifts in staffing. Other expenditures included in the tuition fund budgets include charges for day treatment services for resident students and charges from county and/or regional detention facilities for resident students detained in the facilities.

Retirement:

The retirement fund budgets include increases employer payroll costs associated with salary increases and decreases in employer payroll costs as a result of no bonuses being paid and no special retirement package being offered in fiscal year 2021. The total net decrease is \$888,811.51 in the elementary and \$1,034,763.53 in the high school.

Adult Education:

The small increase in the adult education budget is related to increases in salaries and benefits and a more realistic conservative approach to budgeting.

Technology:

Both the elementary and high school have a perpetual technology levy, \$520,500 for the elementary and \$559,500 for the high school. Over the course of approximately two years technology needs in the elementary have outpaced resources, which has depleted the elementary technology fund. The remaining fund balance for the budget was only \$88,822.52, approximately \$511,000 less than the previous year and nearly \$790,000 less than fiscal year 2018. The total elementary technology budget is \$640,281.36, over \$472,000 less than last year. The Remaining fund balance for the budget in the high school was \$587,081.03 for a total budget of \$1,165,266.58. The annual technology aid distribution to schools is based on the ratio that each district's BASE budget bears to the statewide BASE budget amount for all school districts. The elementary will receive \$31,226.92 in state technology aid and the high school will receive \$18,685.55.

Flexibility:

The amount budgeted reflects the unspent cash balance reappropriated to fund the current year budget.

Debt Service:

The budgeted amount for debt service payments on 2017 bonds is \$2,091,700 for interest payments, \$2,015,000 for principal payments and agent fees are estimated to be \$400. The budgeted amount for debt service payments on the 2019 bond issue are \$274,975 for interest, \$300,000 for principal payments and agent fees are estimated to be \$400. Taxes for Special Improvement Districts (SIDs) are estimated to be approximately \$291,000. Taxes for SIDs in fiscal year 2020-21 were higher than anticipated leaving a deficit cash balance of \$45,907.76. The budget was increased by this amount to eliminate the deficit. The total elementary debt service budget is \$5,030,075. Although the high school has no outstanding debt, taxes for SIDs are estimated to be approximately \$204,000.

Building Reserve:

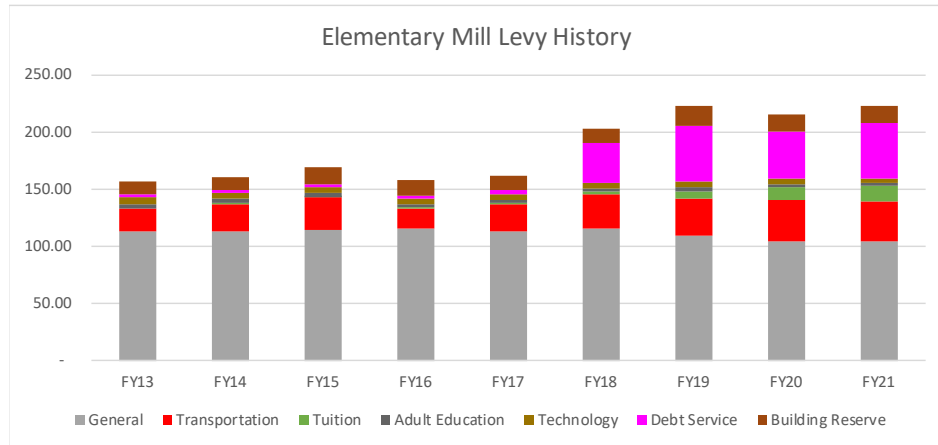
Taxpayers approved 10-year building reserve levies in both the elementary and high school in November 2013, with the levies beginning in FY 2015, leaving three (3) years remaining after this budget year. The elementary levy is \$1,250,000 annually and the high school levy is \$750,000 annually. Remaining fund balance for budget in the elementary was \$1,969,484.44 and \$1,700,686 in the high school. In addition, the district also took advantage of the permissive levy to address facility improvements and repairs identified in the recently updated facility inventory report prepared by the district. The 2019 Legislature passed a law to fund the guaranteed tax base amount for school major maintenance projects. The exact amount of the funding will not be known until the Spring of 2021. Based on fiscal year 2020 payments, the district estimated the funding amount to be 98% of the allocation to the district. The estimated School Major Maintenance Aid is \$230,171.22 for the elementary and \$146,902.44 for the high school. The total building reserve budget is \$3,778,184.44 in the elementary and \$2,758,714.60 in the high school. Projects currently being funded through the building reserve fund are exterior doors at CR Anderson Middle School (\$20,811),

exterior doors at Warren Elementary (\$6,479), exterior doors at Smith Elementary, safety & security upgrades at Capital High School (\$671,000), and exterior doors at Capital High School. Future planned projects include: a boiler replacement at Jefferson Elementary (\$800,000), boiler controls replacement at various elementary buildings \$200,000), safety & security upgrades at Helena High School (\$75,000), and safety & security upgrades at PAL (\$30,000).

Helena Public Schools Levied Mills History

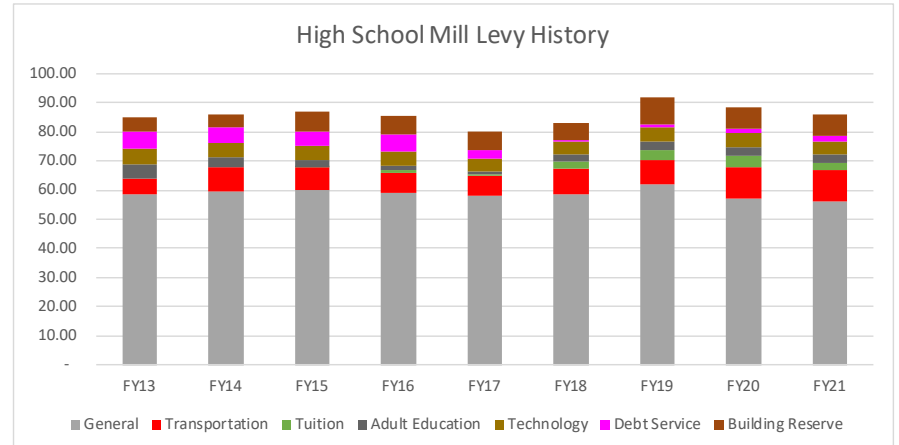
Helena Elementary District No. 1

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Fund									
General	113.01	112.60	114.97	115.28	113.52	116.11	109.82	104.91	104.92
Transportation	19.67	24.48	28.61	18.29	23.47	28.99	31.52	35.15	34.48
Tuition	-	0.94	0.05	0.37	0.55	2.80	7.27	11.24	13.65
Retirement	N/A	N/A	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	3.37	2.20
Technology	5.86	5.70	5.85	5.58	5.46	5.12	5.03	4.71	4.65
Flexibility	N/A	N/A	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	41.56	48.76
Building Reserve	11.26	10.96	14.04	13.39	13.10	12.29	17.43	14.28	14.11
Total	157.10	160.16	168.94	158.17	162.21	203.30	223.28	215.22	222.77



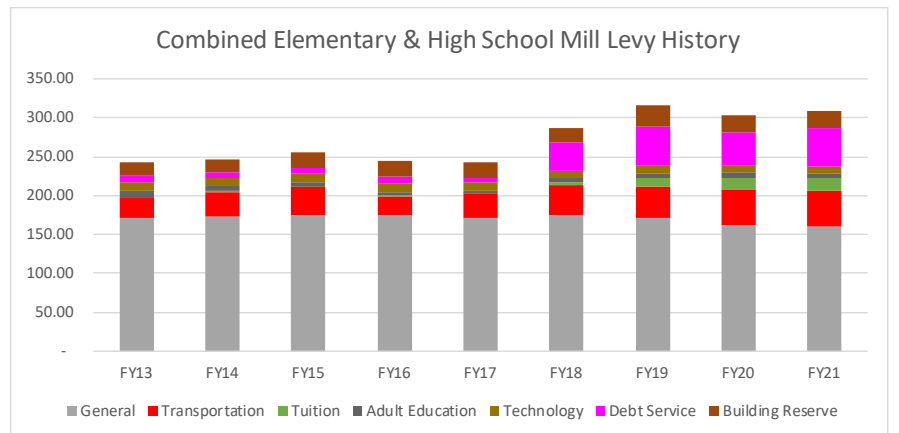
Helena High School District No. 1

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Fund									
General	58.72	59.80	60.04	59.31	57.86	58.80	61.80	57.13	55.93
Transportation	5.16	8.06	7.71	6.66	6.99	8.81	8.69	10.64	10.75
Tuition	-	-	0.27	0.91	0.76	2.00	3.22	4.19	2.52
Retirement	N/A	N/A	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	2.95	3.09
Technology	5.05	4.89	5.03	4.85	4.73	4.41	4.95	4.63	4.55
Flexibility	N/A	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	1.52	1.66
Building Reserve	4.96	4.81	6.75	6.50	6.34	5.91	9.38	7.50	7.42
Total	85.02	86.19	87.06	85.71	80.22	82.95	91.99	88.56	85.92



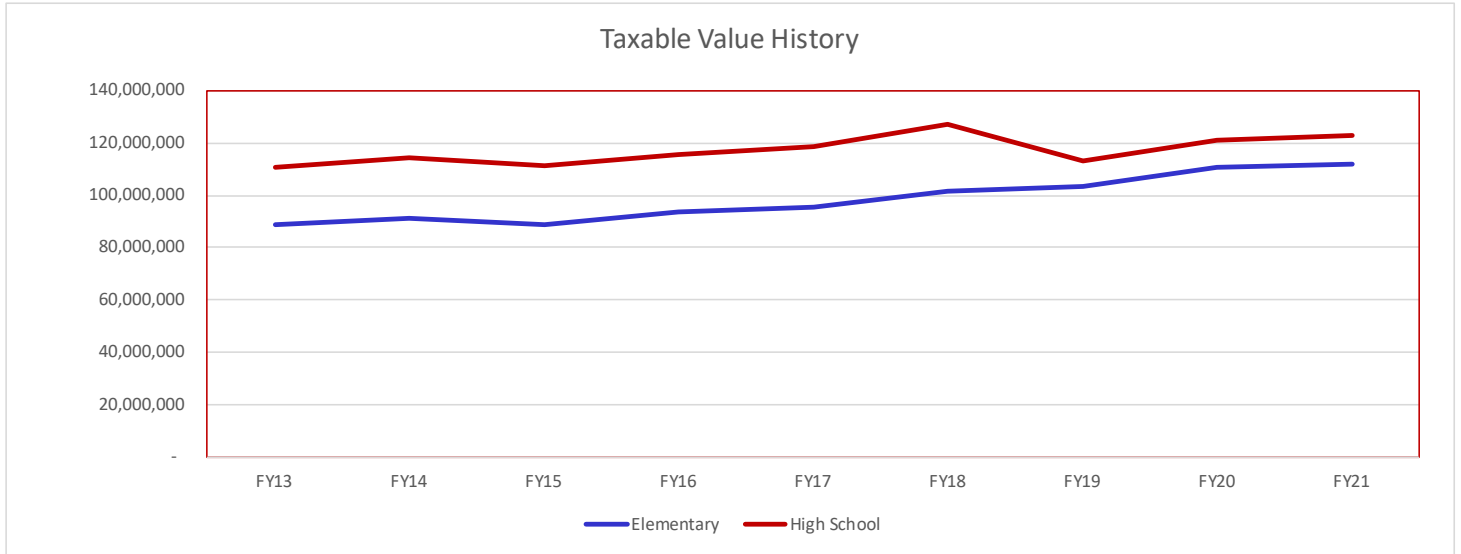
Combined

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Fund									
General	171.73	172.40	175.01	174.59	171.38	174.91	171.62	162.04	160.85
Transportation	24.83	32.54	36.32	24.95	30.46	37.80	40.21	45.79	45.23
Tuition	-	0.94	0.32	1.28	1.31	4.80	10.49	15.43	16.17
Retirement	N/A	N/A	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	6.32	5.29
Technology	10.91	10.59	10.88	10.43	10.19	9.53	9.98	9.34	9.20
Flexibility	N/A	N/A	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	43.08	50.42
Building Reserve	16.22	15.77	20.79	19.89	19.44	18.20	26.81	21.78	21.53
Total	242.12	246.35	256.00	243.88	242.43	286.25	315.27	303.78	308.69



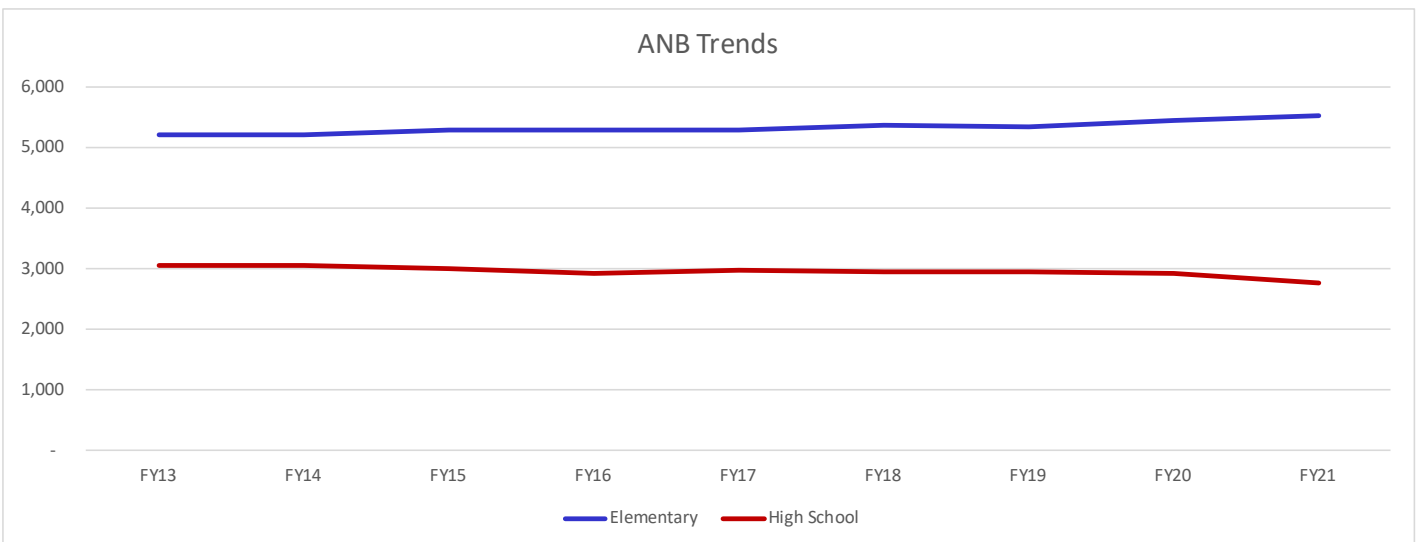
Helena Public Schools Levied Taxable Value History

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Elementary	88,818,771	91,268,261	89,028,019	93,354,867	95,400,490	101,679,079	103,383,961	110,429,655	111,910,771
High School	110,845,060	114,384,554	111,124,592	115,304,637	118,270,566	126,978,847	113,074,896	120,879,507	122,846,736



Helena Public Schools ANB Trends

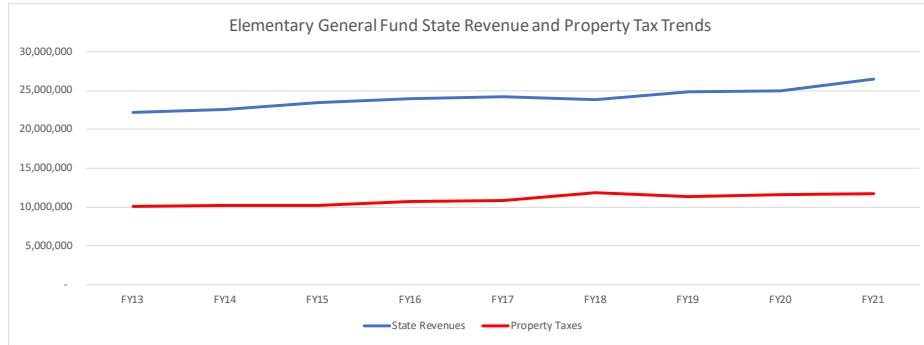
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Elementary	5,211	5,205	5,287	5,290	5,281	5,369	5,333	5,437	5,532
High School	3,058	3,068	3,009	2,934	2,979	2,963	2,953	2,927	2,765



Helena Public Schools General Fund State Revenue vs Property Taxes

Helena Elementary District No. 1

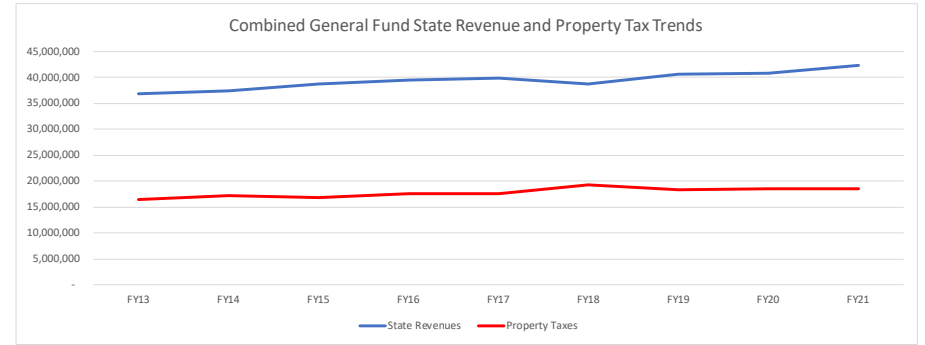
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
State Revenues	22,209,726	22,556,936	23,466,234	23,969,204	24,143,592	23,846,902	24,823,104	24,961,752	26,419,752
Property Taxes	10,036,628	10,275,584	10,234,346	10,760,755	10,830,733	11,804,698	11,353,930	11,583,944	11,741,885



Helena Public Schools General Fund State Revenue vs Property Taxes

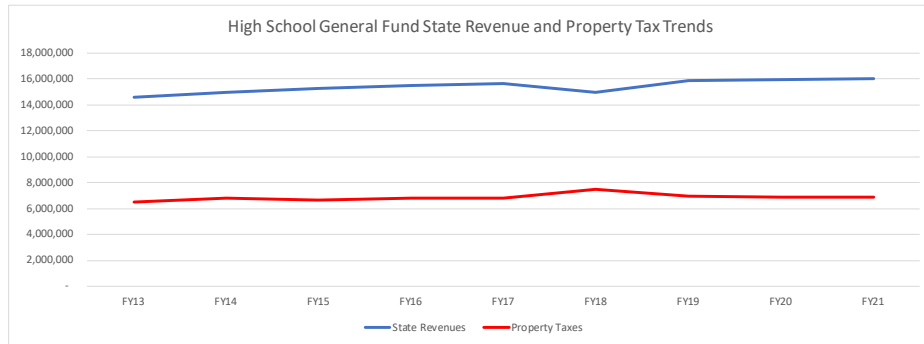
Combined

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
State Revenues	36,807,172	37,509,828	38,754,638	39,433,740	39,794,993	38,822,008	40,694,966	40,915,247	42,426,310
Property Taxes	16,546,525	17,116,482	16,907,217	17,598,381	17,674,162	19,271,881	18,340,445	18,489,666	18,612,799



Helena High School District No. 1

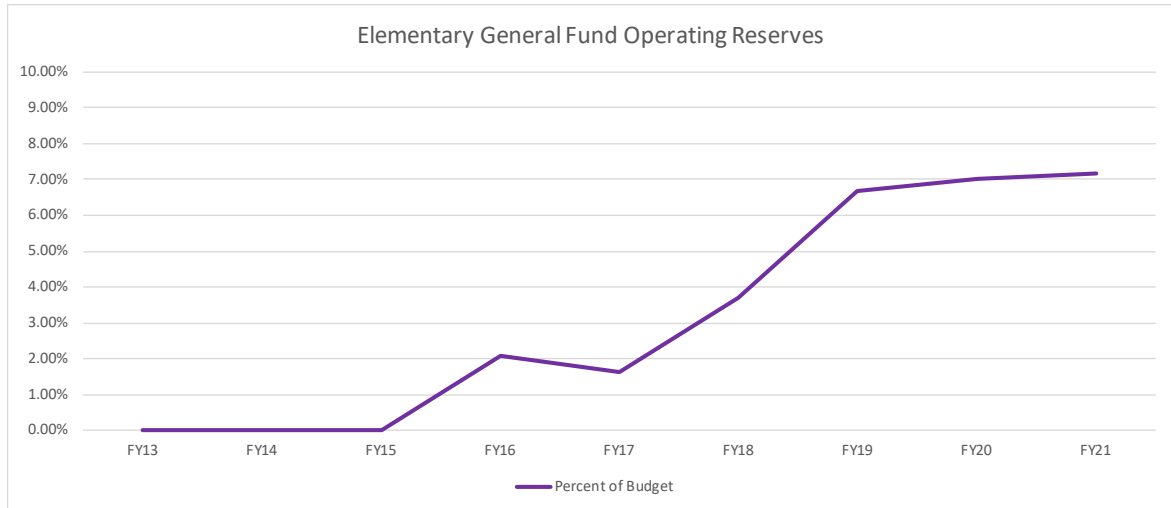
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
State Revenues	14,597,445	14,952,892	15,288,403	15,464,536	15,651,401	14,975,106	15,871,862	15,953,495	16,006,558
Property Taxes	6,509,897	6,840,898	6,672,871	6,837,625	6,843,429	7,467,182	6,986,514	6,905,723	6,870,914



Helena Public Schools General Fund Operating Reserves

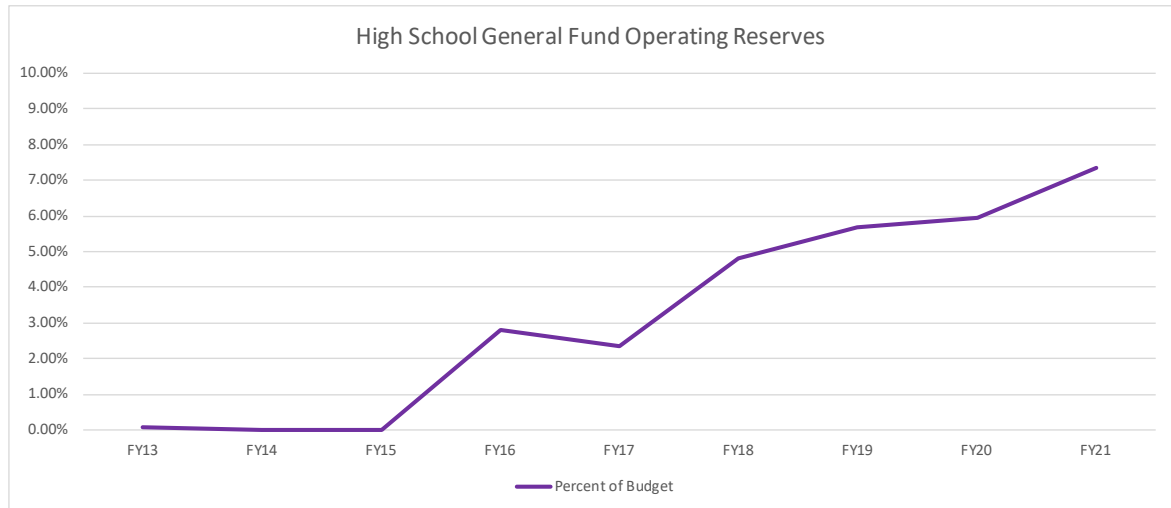
Helena Elementary District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Operating Reserves	-	-	-	716,617.33	576,901.25	1,331,087.86	2,419,766.95	2,564,337.75	2,734,585.46
Percent of Budget	0.00%	0.00%	0.00%	2.06%	1.64%	3.71%	6.68%	7.00%	7.16%



Helena High School District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Operating Reserves	14,052.40	-	-	625,489.38	532,966.52	1,085,275.98	1,300,324.87	1,361,941.55	1,685,067.40
Percent of Budget	0.07%	0.00%	0.00%	2.80%	2.36%	4.81%	5.68%	5.94%	7.35%

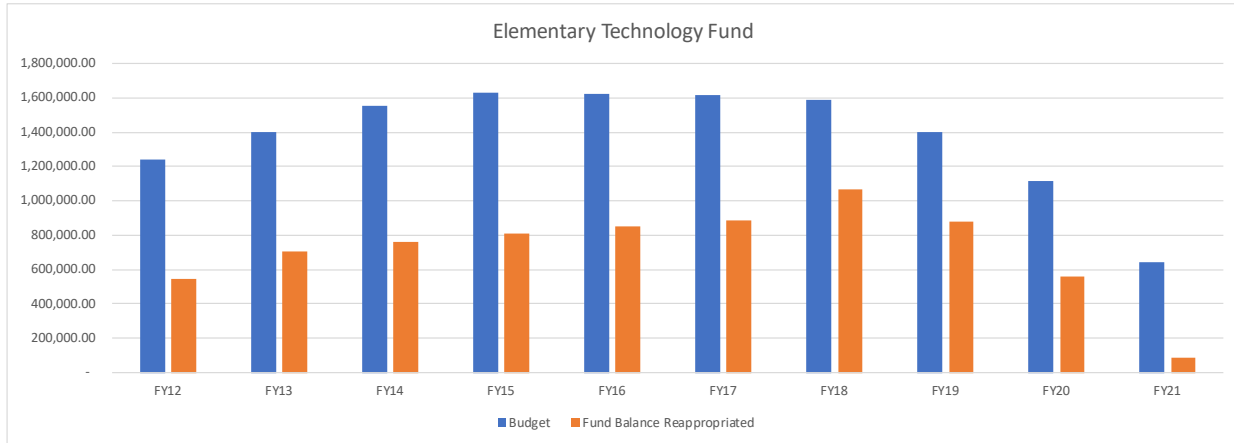


Helena Public Schools Technology Fund History

Helena Elementary District No. 1

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
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	1,588,741.28	1,397,058.11	1,112,660.47	640,281.36
Fund Balance Reappropriated	548,535.15	705,336.84	764,150.17	809,034.83	848,870.62	886,813.20	1,068,241.28	876,558.11	561,414.44	88,554.44
Expenditures	539,103.48	726,656.27	781,736.86	833,136.08	683,583.04	585,985.66	1,014,309.56	926,775.22	1,112,475.06	

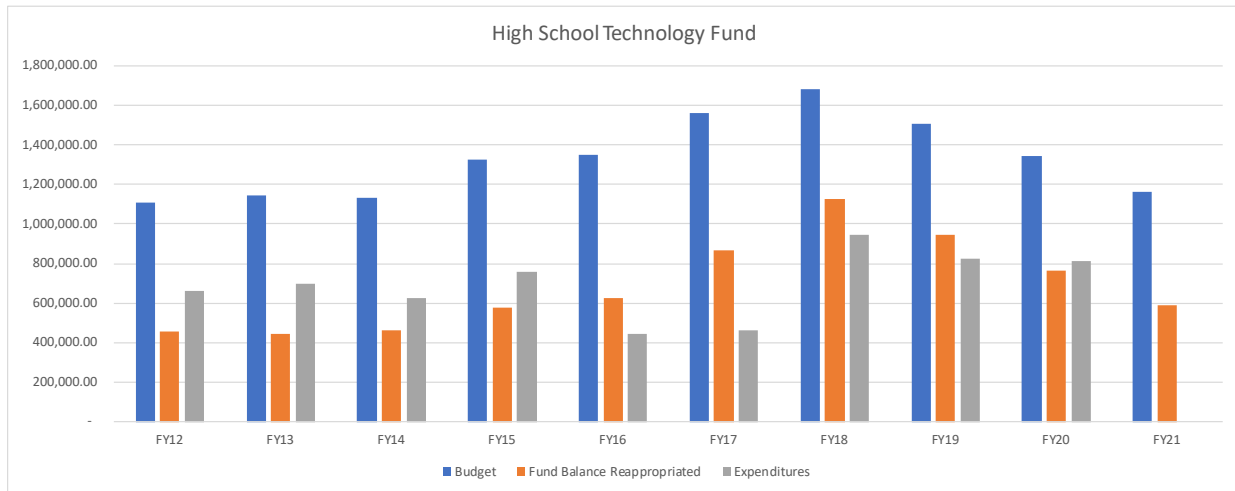
Elementary perpetual levy is \$520,500, beginning in FY2006



Helena High School District No. 1

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
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	1,684,326.97	1,506,947.94	1,345,922.84	1,165,266.58
Fund Balance Reappropriated	454,082.69	446,313.62	461,342.95	574,190.01	628,137.93	868,308.76	1,124,826.97	947,447.94	767,115.72	587,081.03
Expenditures	661,850.26	695,498.99	624,483.56	756,477.56	444,468.24	461,702.64	947,407.81	823,351.38	815,424.38	

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

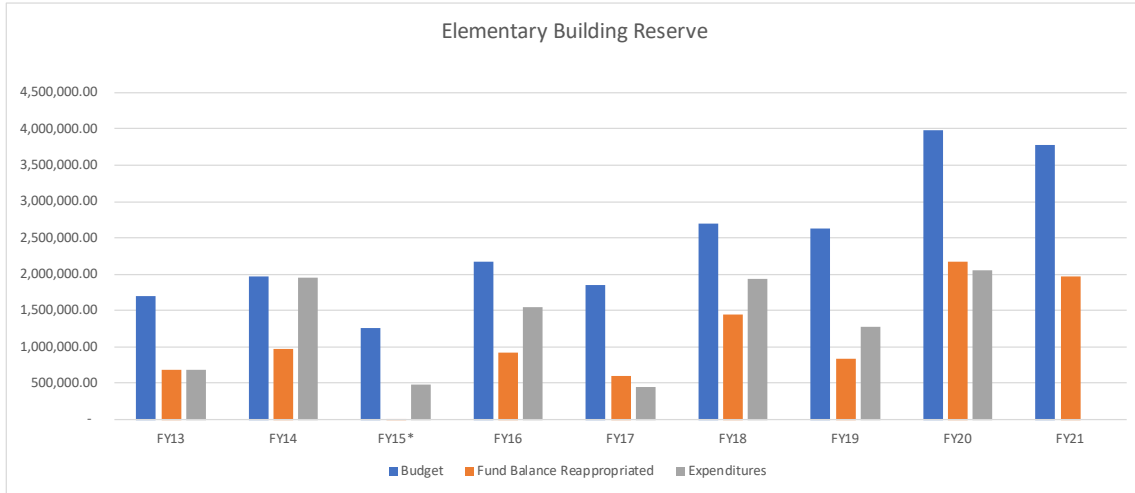


Helena Public Schools Building Reserve Fund History

Helena Elementary District No. 1

	FY13	FY14	FY15*	FY16	FY17	FY18	FY19	FY20	FY21
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	3,975,716.31	3,778,184.44
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	2,177,416.31	1,969,484.44
Expenditures	692,099.69	1,960,183.65	487,512.67	1,547,049.48	449,447.68	1,930,659.48	1,271,476.34	2,059,927.19	

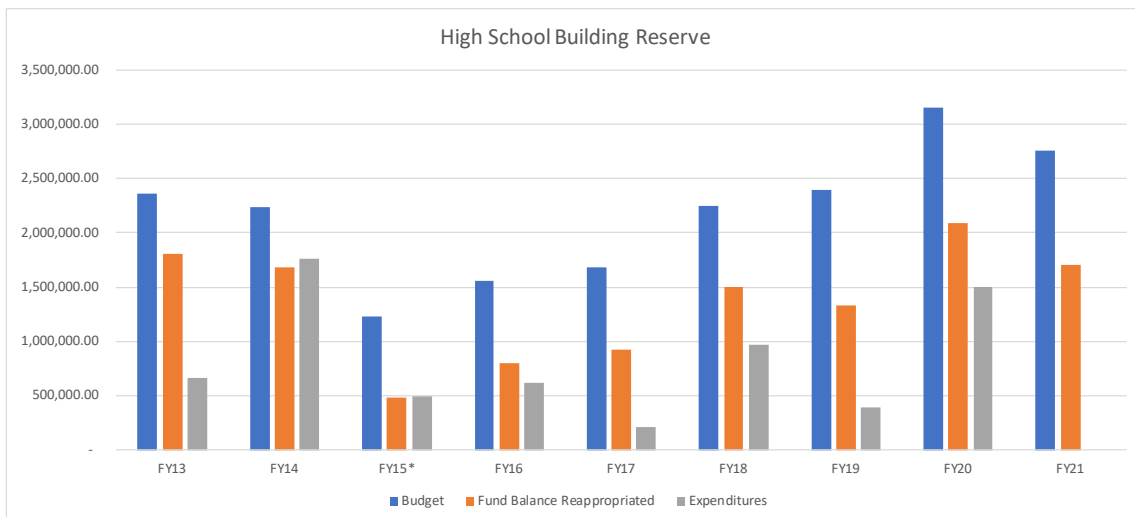
* Elementary levy increased from \$1,000,000 to \$1,250,000



Helena High School District No. 1

	FY13	FY14	FY15*	FY16	FY17	FY18	FY19	FY20	FY21
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	3,154,290.89	2,758,386.00
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	2,093,990.89	1,700,686.00
Expenditures	659,873.00	1,757,935.57	493,892.26	616,644.82	207,485.97	966,387.73	388,977.46	1,496,633.05	

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





Budget Report

FY 2021

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	
District:	5,532	N/A
		111,910,771

* 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:

Luke Muszkiewicz

(Signature)

(Date)

County Superintendent:

Katrina Chaney

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY 2021

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	38,198,942.49	2,729,866.29	10%	7.15%	0.00	26,457,057.45	11,741,885.04	104.92
10 Transportation	5,051,238.21	1,010,247.64	20%	20.00%	42,236.72	1,150,105.89	3,858,895.60	34.48
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,541,953.47		N/A		14,193.45	0.00	1,527,760.02	13.65
14 Retirement	5,935,115.67	1,187,023.13	20%	20.00%	477,755.73	5,457,359.94		
17 Adult Education	384,775.60	0.00	35%	0.00%	138,522.63	0.00	246,252.97	2.20
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	640,281.36	0.00	N/A	0.00%	88,554.44	31,226.92	520,500.00	4.65
29 Flexibility	51,218.70	0.00	N/A	0.00%	51,218.70	0.00	0.00	0.00
61 Building Reserve	3,778,184.44	0.00	N/A	0.00%	1,969,484.44	230,171.22	1,578,528.78	14.11
Total of All Funds	55,581,709.94	4,927,137.06			2,781,966.11	33,325,921.42	19,473,822.41	174.01

50 Debt Service								
Tax Jurisdiction								
#1	5,030,075.00	0.00	20-9-438	0.00%	0.00	0.00	5,030,075.00	44.95



Budget Report

FY 2021

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	4,374
	M1	HELENA 7-8	1,158

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

A.	Direct State Aid	(I-A)	14,815,722.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,354,887.11
D.	At Risk Student	(I-D)	125,778.34
E.	Indian Education For All	(I-E)	123,695.52
F.	American Indian Achievement Gap	(I-F)	62,700.00
G.	Data For Achievement	(I-G)	118,440.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,634,324.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	221,674.00
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)	5,437
B.	BASE Budget Limit	(II-B)	29,306,180.88
C.	Maximum Budget Limit	(II-C)	36,550,789.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,308,106.96
E.	Adopted Budget	(II-E)	36,614,287.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	30,589,389.35
H.	Maximum Budget Limit	(II-H)	38,198,942.49
I.	Highest Budget Without a Vote	(II-I)	37,897,496.31
J.	Highest Budget	(II-J)	38,198,942.49
K.	Highest Voted Amount	(II-K)	301,446.18
L.	Amount Approved on Ballot by Voters	(II-L)	301,446.18
M.	Adopted Budget	(II-M)	38,198,942.49



Budget Report

FY 2021

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)	2,729,866.29
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)	2,729,866.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)	38,198,942.49
1.	BASE Budget Limit	(V-A1)	30,589,389.35
2.	Over-BASE Budget	(V-A2)	7,609,553.14

Funding The BASE Budget:

B.	Direct State Aid	(V-B)	14,815,722.38
1.	Direct State Aid Paid By State	(V-B1)	14,815,722.38
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00
C.	Quality Educator	(V-C)	1,354,887.11
D.	At Risk Student	(V-D)	125,778.34
E.	Indian Education For All	(V-E)	123,695.52
F.	American Indian Achievement Gap	(V-F)	62,700.00
G.	Data For Achievement	(V-G)	118,440.12
H.	Special Education Allowable Cost Payment	(V-H)	1,634,324.30
I.	Remaining Fund Balance Available	(V-I)	0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)	37,305.60
1.	Actual Non-Levy Revenue	(V-J1)	37,305.60
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)	12,316,535.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	8,184,204.08
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,132,331.90
M.	**Subtotal of BASE Budget Revenue	(V-M)	30,589,389.35

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)	0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00
2.	Tuition	(V-O2)	0.00



Budget Report

FY 2021

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)		7,609,553.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,609,553.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.92
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		68.00
	1. District Property Tax Levy Mills	(V-U1)	68.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.92

* 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 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

01 General Fund

Adopted Budget	0001	38,198,942.49
Budget Uses		
Expenditure Budget	0002	38,198,942.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	14,815,722.38
Quality Educator	3111	1,354,887.11
At Risk Student	3112	125,778.34
Indian Education For All	3113	123,695.52
American Indian Achievement Gap	3114	62,700.00
State Special Education Allowable Cost Payment to Districts	3115	1,634,324.30
Data For Achievement	3116	118,440.12
State - Guaranteed Tax Base Aid	3120	8,184,204.08
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	33,357.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,576.56
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	1,371.81
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
Anticipated Non-levy Revenue and Funding Sources - BASE		
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
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
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 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
Other Non-levy Revenue		
District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue 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
Levies		
Mandatory Non-isolated Levy	1110(a)	0.00
BASE Levy	1110(b)	4,132,331.90
Over-BASE Levy	1110(c)	7,609,553.14
District Tax Levy	1110	11,741,885.04
Total Estimated Revenues to Fund Adopted Budget	0004	38,198,942.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

10 Transportation Fund

Adopted Budget	0001	5,051,238.21
Budget Uses		
Expenditure Budget	0002	5,051,238.21
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	1,045,550.81
Contingency	0006	104,555.08
Over-Schedule	0011	3,901,132.32
Fund Balance for Budget	TFS48	1,052,484.36
Operating Reserve	0961	1,010,247.64
Unreserved Fund Balance Reappropriated	0970	42,236.72
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts 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
CARES - Governor's Coronavirus Relief Fund Transportation	7710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	575,052.94
State - On-Schedule Transportation Reimbursement	3210	575,052.95
District Tax Levy	1110	3,858,895.60
District Mills	999	34.48
Total Estimated Revenues to Fund Adopted Budget	0004	5,051,238.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

13 Tuition Fund

Adopted Budget	0001	1,541,953.47
Budget Uses		
Expenditure Budget	0002	1,541,953.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,193.45
Unreserved Fund Balance Reappropriated	0970	14,193.45
Estimated Funding Sources		
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	1,527,760.02
District Mills	999	13.65
Total Estimated Revenues to Fund Adopted Budget	0004	1,541,953.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

14 Retirement Fund

Adopted Budget	0001	5,935,115.67
Budget Uses		
Expenditure Budget	0002	5,935,115.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,664,778.86
Operating Reserve	0961	1,187,023.13
Unreserved Fund Balance Reappropriated	0970	477,755.73
Estimated Funding Sources		
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	5,457,359.94
Total Estimated Revenues to Fund Adopted Budget	0004	5,935,115.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	384,775.60
Budget Uses		
Expenditure Budget	0002	384,775.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	138,522.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	138,522.63
Estimated Funding Sources		
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	246,252.97
District Mills	999	2.20
Total Estimated Revenues to Fund Adopted Budget	0004	384,775.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

28 Technology Fund

Adopted Budget	0001	640,281.36
Budget Uses		
Expenditure Budget	0002	640,281.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	88,554.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,554.44
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
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
State - Technology Aid	3281	31,226.92
District Tax Levy	1110	520,500.00
District Mills	999	4.65
Total Estimated Revenues to Fund Adopted Budget	0004	640,281.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	51,218.70
Budget Uses		
Expenditure Budget	0002	51,218.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,218.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,218.70
Estimated Funding Sources		
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
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,218.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

50 Debt Service Fund

#1

Taxable Value		111,910,771.00
Adopted Budget	0001	5,030,075.00

Budget Uses

Expenditure Budget	0002	4,974,075.00
Add To Fund Balance	0003	56,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-45,907.76
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

Estimated Funding Sources

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	5,030,075.00
Jurisdiction Mills	999	44.95
Total Estimated Revenues to Fund Adopted Budget	0004	5,030,075.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/21	Principal	Interest	Agent Fees
Elementary Bond	09/20/2017	06/30/2037	55,000,000.00	47,755,000.00	2,015,000.00	2,091,700.00	400.00
Elementary Bond	06/05/2019	06/30/2039	8,000,000.00	7,430,000.00	300,000.00	274,975.00	400.00
Total Bond Requirements							4,682,475.00

SIDs

Issue Type	Amount
Elementary	291,600.00
Total SID Requirements	291,600.00
Total Debt Service Requirements	0002 4,974,075.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

61 Building Reserve Fund

Adopted Budget	0001	3,778,184.44
Budget Uses		
Expenditure Budget	0002	3,778,184.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,969,484.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,969,484.44
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
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 - School Major Maintenance Aid (SMMA)	3283	230,171.22
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)	328,528.78
District Tax Levy	1110	1,578,528.78
District Mills	999	14.11
Building Reserve Voted Mills	0134	11.17
Building Reserve Permissive Mills	0135	2.94
Total Estimated Revenues to Fund Adopted Budget	0004	3,778,184.44

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	12,500,000.00	10	612	7,500,000.00	1,250,000.00	1,250,000.00
Total						<u>1,250,000.00</u>



Budget Report

FY 2021

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	
District:	N/A * 2,861	122,846,736

* 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:

Luke Muszkiewicz

(Signature)

(Date)

County Superintendent:

Katrina Chaney

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY 2021

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	22,918,119.09	1,684,746.65	10%	7.35%	0.00	16,047,205.46	6,870,913.63	55.93
10 Transportation	1,859,338.22	371,867.64	20%	20.00%	15,437.69	522,793.60	1,321,106.93	10.75
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	434,579.22		N/A		124,872.10	0.00	309,707.12	2.52
14 Retirement	3,721,844.47	744,368.89	20%	20.00%	1,402,257.41	2,319,587.06		
17 Adult Education	379,933.30	130,176.66	35%	34.26%	162.41	0.00	379,770.89	3.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,165,266.58	0.00	N/A	0.00%	587,081.03	18,685.55	559,500.00	4.55
29 Flexibility	35,197.94	0.00	N/A	0.00%	35,197.94	0.00	0.00	0.00
61 Building Reserve	2,758,386.00	0.00	N/A	0.00%	1,700,686.00	146,902.44	910,797.56	7.42
Total of All Funds	33,272,664.82	2,931,159.84			3,865,694.58	19,055,174.11	10,351,796.13	84.26

50 Debt Service

Tax Jurisdiction

#1	204,000.00	0.00	20-9-438	0.00%	525.90	0.00	203,474.10	1.66
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Budget Report

FY 2021

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 2,861 *

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

A.	Direct State Aid	(I-A)	9,261,559.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	725,882.76
D.	At Risk Student	(I-D)	57,372.85
E.	Indian Education For All	(I-E)	63,971.96
F.	American Indian Achievement Gap	(I-F)	31,020.00
G.	Data For Achievement	(I-G)	61,254.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	563,617.60
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)	285,350.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,927
B.	BASE Budget Limit	(II-B)	18,402,956.35
C.	Maximum Budget Limit	(II-C)	22,913,063.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,505,600.08
E.	Adopted Budget	(II-E)	22,913,063.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,304,064.22
H.	Maximum Budget Limit	(II-H)	22,786,109.28
I.	Highest Budget Without a Vote	(II-I)	22,809,664.30
J.	Highest Budget	(II-J)	22,918,119.09
K.	Highest Voted Amount	(II-K)	108,454.79
L.	Amount Approved on Ballot by Voters	(II-L)	108,454.79
M.	Adopted Budget	(II-M)	22,918,119.09



Budget Report

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0488 Helena H S

Submit ID:

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

A.	Operating Reserve (961)	(III-A)		1,684,746.65
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)		1,684,746.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		22,918,119.09
1.	BASE Budget Limit	(V-A1)	18,304,064.22	
2.	Over-BASE Budget	(V-A2)	4,614,054.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,261,559.51
1.	Direct State Aid Paid By State	(V-B1)	9,261,559.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		725,882.76
D.	At Risk Student	(V-D)		57,372.85
E.	Indian Education For All	(V-E)		63,971.96
F.	American Indian Achievement Gap	(V-F)		31,020.00
G.	Data For Achievement	(V-G)		61,254.01
H.	Special Education Allowable Cost Payment	(V-H)		563,617.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		40,647.27
1.	Actual Non-Levy Revenue	(V-J1)	40,647.27	
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)		7,498,738.26
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,241,879.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,256,858.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,304,064.22

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)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	



Budget Report

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25 Lewis & Clark

0488 Helena H S

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)		4,614,054.87
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,614,054.87

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)		18.37
U.	Over-BASE Mills	(V-U)		37.56
	1. District Property Tax Levy Mills	(V-U1)	37.56	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.93

* 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 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

01 General Fund

Adopted Budget	0001	22,918,119.09
Budget Uses		
Expenditure Budget	0002	22,918,119.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	9,261,559.51
Quality Educator	3111	725,882.76
At Risk Student	3112	57,372.85
Indian Education For All	3113	63,971.96
American Indian Achievement Gap	3114	31,020.00
State Special Education Allowable Cost Payment to Districts	3115	563,617.60
Data For Achievement	3116	61,254.01
State - Guaranteed Tax Base Aid	3120	5,241,879.50
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	28,911.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	892.07
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	10,843.68
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
Anticipated Non-levy Revenue and Funding Sources - BASE		
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
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
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 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
Other Non-levy Revenue		
District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue 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
Levies		
Mandatory Non-isolated Levy	1110(a)	0.00
BASE Levy	1110(b)	2,256,858.76
Over-BASE Levy	1110(c)	4,614,054.87
District Tax Levy	1110	6,870,913.63
Total Estimated Revenues to Fund Adopted Budget	0004	22,918,119.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

10 Transportation Fund

Adopted Budget	0001	1,859,338.22
Budget Uses		
Expenditure Budget	0002	1,859,338.22
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	475,266.91
Contingency	0006	47,526.69
Over-Schedule	0011	1,336,544.62
Fund Balance for Budget	TFS48	387,305.33
Operating Reserve	0961	371,867.64
Unreserved Fund Balance Reappropriated	0970	15,437.69
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts 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
CARES - Governor's Coronavirus Relief Fund Transportation	7710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	261,396.80
State - On-Schedule Transportation Reimbursement	3210	261,396.80
District Tax Levy	1110	1,321,106.93
District Mills	999	10.75
Total Estimated Revenues to Fund Adopted Budget	0004	1,859,338.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

13 Tuition Fund

Adopted Budget	0001	434,579.22
Budget Uses		
Expenditure Budget	0002	434,579.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	124,872.10
Unreserved Fund Balance Reappropriated	0970	124,872.10
Estimated Funding Sources		
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	309,707.12
District Mills	999	2.52
Total Estimated Revenues to Fund Adopted Budget	0004	434,579.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

14 Retirement Fund

Adopted Budget	0001	3,721,844.47
Budget Uses		
Expenditure Budget	0002	3,721,844.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,146,626.30
Operating Reserve	0961	744,368.89
Unreserved Fund Balance Reappropriated	0970	1,402,257.41
Estimated Funding Sources		
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	2,319,587.06
Total Estimated Revenues to Fund Adopted Budget	0004	3,721,844.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	379,933.30
Budget Uses		
Expenditure Budget	0002	379,933.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	130,339.07
Operating Reserve	0961	130,176.66
Unreserved Fund Balance Reappropriated	0970	162.41
Estimated Funding Sources		
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	379,770.89
District Mills	999	3.09
Total Estimated Revenues to Fund Adopted Budget	0004	379,933.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

28 Technology Fund

Adopted Budget	0001	1,165,266.58
Budget Uses		
Expenditure Budget	0002	1,165,266.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	587,081.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	587,081.03
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
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
State - Technology Aid	3281	18,685.55
District Tax Levy	1110	559,500.00
District Mills	999	4.55
Total Estimated Revenues to Fund Adopted Budget	0004	1,165,266.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	35,197.94
Budget Uses		
Expenditure Budget	0002	35,197.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,197.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,197.94
Estimated Funding Sources		
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
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,197.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

50 Debt Service Fund

#1

Taxable Value		122,846,736.00
Adopted Budget	0001	204,000.00
Budget Uses		
Expenditure Budget	0002	204,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	525.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	525.90
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
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	203,474.10
Jurisdiction Mills	999	1.66
Total Estimated Revenues to Fund Adopted Budget	0004	204,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type	Amount
High School	204,000.00
Total SID Requirements	204,000.00
Total Debt Service Requirements	0002 204,000.00



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

61 Building Reserve Fund

Adopted Budget	0001	2,758,386.00
Budget Uses		
Expenditure Budget	0002	2,758,386.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,700,686.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,700,686.00
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
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 - School Major Maintenance Aid (SMMA)	3283	146,902.44
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)	160,797.56
District Tax Levy	1110	910,797.56
District Mills	999	7.42
Building Reserve Voted Mills	0134	6.11
Building Reserve Permissive Mills	0135	1.31
Total Estimated Revenues to Fund Adopted Budget	0004	2,758,386.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	7,500,000.00	10	612	4,500,000.00	750,000.00	750,000.00
Total						<u>750,000.00</u>

Board of Trustees

Approval of HPS – PLUMBERS AND MECHANICS Collective Bargaining Agreement



I. NEW BUSINESS

A. Items for Action

1. Approval and Ratification of the HPS-Plumbers and Pipefitters and Mechanics Collective Bargaining Agreement.

Background:

Pursuant to 39-31-306, MCA, an agreement reached by the public employer and the exclusive representative must be reduced to writing and must be executed by both parties.

The HPS and the Plumbers & Pipefitters and Mechanics Unions, reached a tentative agreement on Monday, August 3, 2020. The Unions ratified the tentative agreement to the contract unanimously. The District negotiation team recommends ratification.

A high-level summary of the changes to the terms and conditions of the contract are noted below. Upon the Board's approval, a final copy will be made available electronically.

- Two-year agreement from July 1, 2020-June 30, 2022.
- Insurance: Increase the cafeteria contributions each year as determined by the Health Benefits Committee. (Note, for 20-21 the rate will change from \$781 per month to \$820)
- Pay:
It is mutually agreed Article IX, Section 3 will not be in effect during the term of the 2020-2022 agreement.
Plumbers & Pipefitters: \$1.00 increase in wages (\$33.64-\$34.64).
Mechanics: \$1.00 increase in wages (\$28.85 - \$29.85).
Language:
- ARTICLE III. HOURS OF WORK - SHIFTS – HOLIDAYS – INSURANCE – LEAVE Section 4. All hours worked before or after the regularly scheduled starting time or quitting time will be paid at the rate of one and one-half (1 ½) the regular hourly wage. If an emergency should arise on a regular scheduled holiday and a craftsman is called to work, he/she will be compensated at two and one-half (2 ½) times the regular hourly wages. Emergencies shall be defined as; essential building functions (heat, water, sewer, drains) that require immediate repair to satisfy normal operating conditions.

Considerations:

- HPS and the Plumbers and Pipefitters and the Mechanics have had a long-standing collaborative relationship and continue to foster that through negotiations and good communications.
- We had a lengthy multi-day discussion of the interest to convene a labor management forum for issue discussion.
- This agreement supports the directive of the Board to support our employees and address issues relative to the district budget.

Superintendent recommendation:

Approve and ratify the collective bargaining agreement as agreed upon between HPS and the Plumbers, Pipefitters and Mechanics Craft Council Agreements.



MEMORANDUM

TO: HSD Board of Trustees

FROM: Kalli Kind

DATE: August 11, 2020

RE: MDT ADA Sidewalk Project

MDT is continuing with construction of the ADA sidewalk project which impacts district property from Boulder Ave to Billings Ave. In March 2019, the board of trustees approved MDT to acquire 185 sq. ft of land and 119 ft of easement on the HHS property from the stop light on Montana Ave. to Billings Ave. The purchased property was for stop light utilities and future servicing of the light. During construction, MDT determined an additional 104 sq. ft. of district property is required for the stop light signal control. The purchase price is \$500 for the additional 104 sq. ft. of property.

A resolution drafted by the HSD legal counsel is provided below.

Whereas Helena School District ("the District") owns the real property legally described as, A tract of land in Helena High School Block 3 of COS 3128576, Lewis and Clark County, MT containing 104 sf ("Property");

Whereas the Montana Department of Transportation ("MDT") seeks to purchase the Property for stop light signal controls;

Whereas, the Property is unsuitable for the school purposes of the District;

Whereas, the District wishes to sell the Property to MDT.

Be It Resolved; the trustees of Helena School District have determined that the Property be sold in compliance with MCA 20-6-604.

Be it Further Resolved that this resolution shall become effective 14 days after notice of this resolution has been given in compliance with MCA 20-6-604. The Board authorizes the Superintendent to take all necessary action to effectuate the sale of the Property to MDT.

Be it Further Resolved that all monies resulting from the sale of the Property shall be credited to the general fund, or other appropriate fund, at the discretion of the trustees.

I respectfully request the board of trustees approve this land purchase.

Regards,

Kalli Kind

Kalli Kind, Engineer

Facilities Director

Helena School District



MDT-ROW-200 03/19

Page 1 of 2

Montana Department of Transportation
(hereinafter referred to as State, Department, Grantee, and/or MDT)
Right-of-Way Agreement

Lyndale/MT Ave - Sidewalks
Designation

Lewis & Clark
Montana County

PE Project ID: NH 8-2(96)43

R/W Project ID: NH 8-2(107)43

Uniform Project No.: 8784-107

Parcel	From Station	To Station	QtrQtr, Tract, COS #, Etc.	Section	Township	Range
39A	75+00 LT	75+15 LT	A tract of land in High School Block 3 of COS 3128576	29	10N	3W

List Names & Addresses of the Grantors
(Contract Purchaser, Contract Seller, Lessee, etc.)

Helena School District #1
55 South Rodney Street
Helena, MT 59601

- In consideration of the payments herein set forth and the specific agreements to be performed by the parties hereto and written in this agreement, the parties bind themselves to the terms and conditions stated herein. No verbal representations or agreements shall be binding upon either party. This agreement is effective upon execution by the Acquisition Manager or a designated representative, and possession of the property is granted to the Department when it sends the payment(s) agreed to below. Grantors certify that any encumbrances on the property are shown on this agreement. Grantors contract that they will, on Department's request, execute deeds and/or easements required by Department for all real property agreed to be conveyed by this agreement.
- COMPENSATION FOR LAND AND IMPROVEMENTS (list acreage and improvements to be acquired.)

104 sf of commercial land by deed \$208.00
- OTHER COMPENSATION

Minimum payment \$292.00
- TOTAL COMPENSATION (includes all damages to the remainder): \$500.00
- IT IS UNDERSTOOD AND AGREED THE STATE SHALL MAKE PAYMENTS AS FOLLOWS:
A warrant in the amount of \$500.00 to be made payable to Helena School District #1 and mailed to 55 South Rodney Street, Helena, MT 59601. Normal payment processing time is 4-6 weeks.
- This agreement, upon execution by an agent of the Department of Transportation and presentation to the owner so designated, constitutes a written offer of compensation in the full amount of the determined value, a summary of the property and property rights being acquired and agreement that possession of the property is granted to the Department when it sends the payment(s).

THE PARTIES HERETO HAVE EXECUTED THIS AGREEMENT ON THE DATES SHOWN:

Grantors’ Statement: We understand that we are required by law to provide our correct taxpayer identification number(s) to the Montana Department of Transportation and that failing to comply may subject us to civil and criminal penalties. We agree to provide our correct taxpayer identification number(s) by submitting a completed and signed W-9 or W-8 form. We further agree to provide MDT with a completed and signed W-9 or W-8 from all persons and/or entities receiving payments by assignment from us in this agreement. We further agree and authorize MDT to process the payments outlined in this agreement by withholding a percentage of the payments, if required by the IRS, if we fail to submit the W-9 or W-8 forms within 30 days of signing this agreement.

Signature: Helena School District #1 (Date)

Recommended for Approval:

Approved for and on Behalf of Department

Right-of Way Agent: Amber Brandt (Date)

NSOP items approved, if applicable (Date)

R/W Supervisor: Brandon Olds (Date)

Acquisition Manager: Jerilee Weibel (Date)

ROWForms\Pln\520

Revised 11/06/09

**State of Montana
Department of Transportation**

Right-of-Way Bureau
2701 Prospect Avenue
PO Box 201001
Helena, MT 59620-1001

R/W ID.: NH 8-2(107)43 Parcel No.: 39A County: Lewis and Clark
Designation: Lyndale/Mt Ave – Sidewalks
Project No.: 8484-107-000

Bargain and Sale Deed

This Deed, made this _____ day of _____, 20____, in consideration of the sum of One Dollar (\$1.00) and other good and valuable consideration now paid, the receipt of which is acknowledged, **witnesses that**,

Helena School District #1
55 South Rodney Street
Helena, MT 59601

does hereby **grant, bargain, sell** and **convey** to the **Montana Department of Transportation** the following-described real property:

Parcel No. 39A on Montana Department of Transportation Project NH 8-2(107)43, as shown on the Right-of-Way plan for said project recorded in the office of the County Clerk and Recorder of Lewis and Clark County, Montana. Said parcel is also described as a tract of land In High School Block 3 of the Certificate of Survey filed under Document Number 3128576 situated in the SW¼NW¼ of Section 29, Township 10 North, Range 3 West, P.M.,M., Lewis and Clark County, Montana, as shown by the shaded area on the plat, consisting of 1 sheet, attached hereto and made a part hereof, containing an area of 104 sq. ft. more or less.

Bargain and Sale Deed
R/W ID.: NH 8-2(107)43
Designation: Lyndale/Mt Ave - Sidewalks

Parcel No.: **

Excepting and reserving to Grantor(s), however, all gas, oil and minerals beneath the surface of the above-described and conveyed premises, together with the right to extract the same, provided that in the exercise of such right, the surface thereof shall not be disturbed, interfered with or damaged. This exception and reservation does not include sand, gravel and other road building materials, which are conveyed by this Deed.

Further excepting and reserving unto the Grantor(s), its successors and assigns, all water, water rights, ditches, canals, irrigation systems, existing or as relocated, if any, including but not limited to, water stock or shares, bonds, certificates, contracts and any and all other indicia of water, water right and ditch ownership, or any interest therein appurtenant to the land described therein, save and except groundwater for the use, benefit and purposes of the Grantee(s).

To have and to hold the above-described and conveyed premises, with all the reversions, remainders, tenements, hereditaments and appurtenances thereto, unto the Montana Department of Transportation, and to its successors and assigns forever.

This Deed was executed on the date of its last acknowledgment.

(Signature) as _____ of _____
(Type of Authority) (Name of Entity)

(Signature) as _____ of _____
(Type of Authority) (Name of Entity)

(Signature) as _____ of _____
(Type of Authority) (Name of Entity)

(Signature) as _____ of _____
(Type of Authority) (Name of Entity)

State of _____)

)

County of _____)

This instrument was acknowledged before me on _____
(date)

by _____
(name of person(s))

as _____
(type of authority, e.g., president, trustee, member, partner, etc.)

of _____
(name of entity on behalf of whom instrument was executed)

Notary Signature Line

Notary Printed Name

Notary Public for State of _____

Residing at: _____

My Commission Expires: _____ / _____ / 20__

(Seal)

State of _____)

)

County of _____)

This instrument was acknowledged before me on _____
(date)

by _____
(name of person(s))

as _____
(type of authority, e.g., president, trustee, member, partner, etc.)

of _____
(name of entity on behalf of whom instrument was executed)

Notary Signature Line

Notary Printed Name

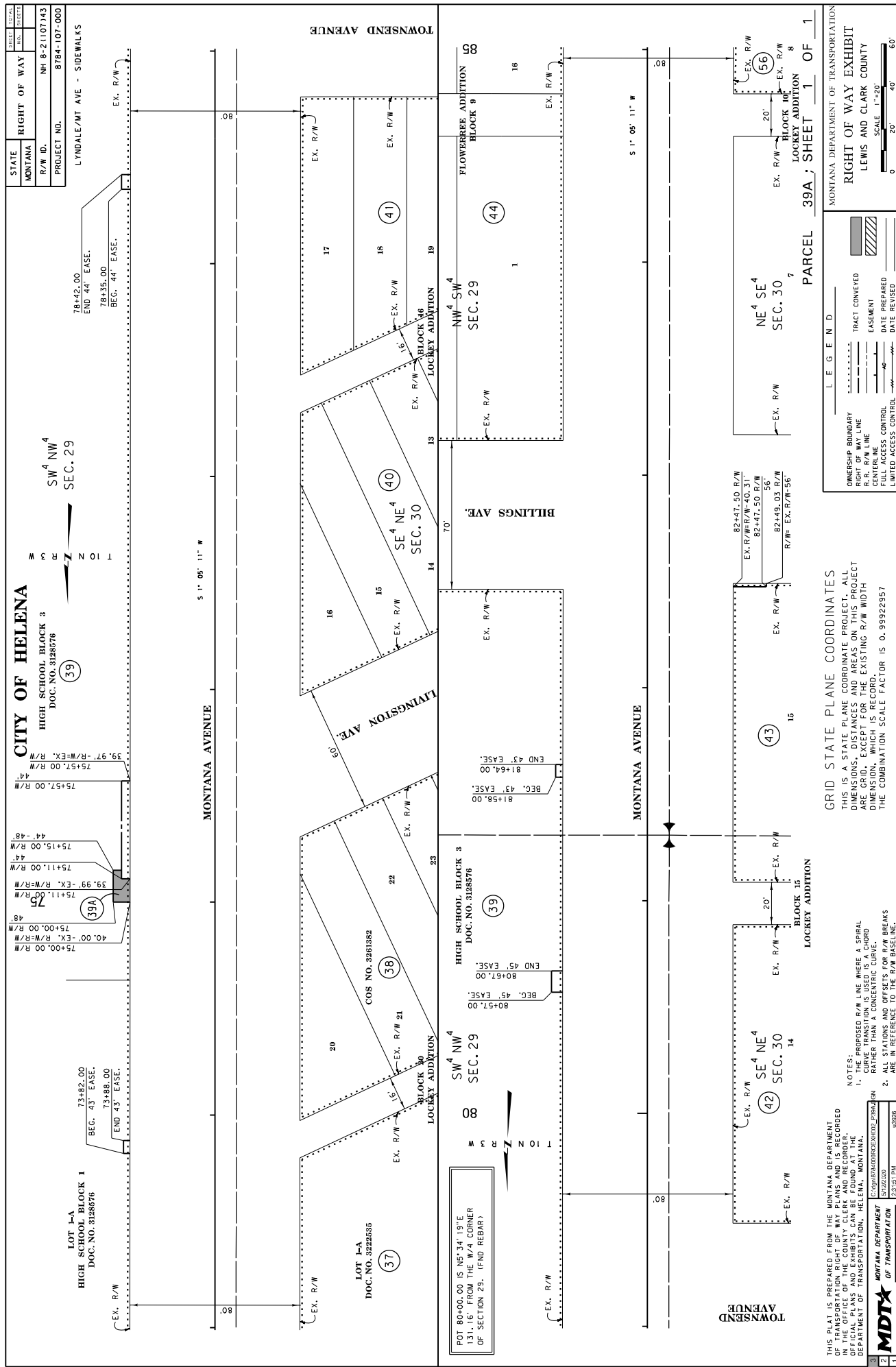
Notary Public for State of _____

Residing at: _____

My Commission Expires: _____ / _____ / 20__

(Seal)

Recording Information



THIS PLAT IS PREPARED FROM THE MONTANA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLANS AND IS RECORDED IN THE OFFICE OF THE COUNTY CLERK AND RECORDER.

OFFICIAL PLANS AND EXHIBITS CAN BE FOUND AT THE
DEPARTMENT OF TRANSPORTATION, HELENA, MONTANA.

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MONTANA DEPARTMENT
 C:\DGI\MDT\04-0000\LOCAL\1002.F-3579

MDIA OF TRANSPORTATION 2:31:51 PM 11/29/2016

姓名	学号	成绩

.....

REALTY TRANSFER CERTIFICATE

Confidential Tax Document

The information contained in this certificate is confidential by Montana law. Unauthorized disclosure of this information is a criminal offense.

GEOCODE(S) _____

ASSESSMENT CODE: _____

The Department of Revenue will change the name on ownership records used for the assessment and taxation of real property when this form is fully and accurately completed and signed. (Please read the attached instructions on page 1 for assistance in completing and filing this form).

Montana law requires this form be completed and may impose up to a \$500 penalty for failure to file a Realty Transfer Certificate (15-7-304, 305 and 310, MCA)

PART 1 – DATE OF TRANSFER (SALE)

(MM/DD/YYYY)

PART 2 – PARTIES

Please complete this section in full; if additional space is required, please attach a separate page

Seller (Grantor)

Name Helena School District #1
Mailing Address 55 South Rodney St
(Permanent)
City Helena ST MT Zip 59601
Seller Principal Residence ☐ Yes ☒ No

List the last 4 digits of the SSN or FEIN

SSN 000 - 00 - _____
SSN 000 - 00 - _____
FEIN 00 - 000 0557
Daytime Phone _____

Main Geocode _____
Assessor Code or Parcel # _____**Buyer (Grantee)**

Name Montana Department of Transportation
Mailing Address 2701 Prospect Avenue
(Permanent)
City Helena ST MT Zip 59620
Buyer Principal Residence ☐ Yes ☐ No
Mailing Address _____
For Tax Notice _____
(If different) City _____ ST _____ Zip _____

SSN 000 - 00 - _____
SSN 000 - 00 - _____
FEIN 00 - 000 2402
Daytime Phone _____

Transfer to Trustee, Custodian, or other Representative:

Trust FEIN 00 - 000
Minor SSN 000 - 00 - _____

PART 3 – PROPERTY DESCRIPTION

Please complete fully; if additional space is required, please attach a separate page

Legal Description A tract of land in High School Block 3 of COS 3128576, Lewis & Clark County, MT Attachment ☒
containing 104 sf

Add/Sub High School Block 3 Lot _____
County Lewis & Clark City/Town Helena Section 29 Township 10N Range 3W

PART 4 – DESCRIPTION OF TRANSFER

Please complete fully, more than one may apply.

- ☒ Sale ☐ Gift ☐ Barter ☐ Nominal or No Consideration ☐ Part of 1031 or 1033 exchange
☐ Transfer is subject to a reserved life estate ☐ Beneficiary deed
Distressed sales: ☐ Sheriff's deed ☐ Trustee's deed ☐ Deed in lieu of foreclosure ☐ Short sale ☐ Other

Transfer by Operation of Law

- ☐ Termination of joint tenancy by death ☐ Termination of life estate by death ☐ Court order or decree (except sheriff's sale) ☐ Merger, consolidation, or other business entity reorganization

PART 5 – EXCEPTIONS FROM PROVIDING SALES PRICE INFORMATION

Please complete fully, more than one may apply

- ☐ Gift ☐ Termination of life estate by death
☐ Transfer in contemplation of death without consideration ☐ Transfer pursuant to court decree (except sheriff's sale)
☐ Transfer between husband/wife or parent/child for nominal consideration ☐ Tax deed
☐ Transfer of property of the estate of a decedent ☐ Merger, consolidation or reorganization of business entity
☒ Transfer by government agency ☐ Land eligible for timberland/forestland classification (15-44-103, MCA)
☐ Correction, modification, or supplement of previously recorded instrument, no additional consideration ☐ Land eligible for agricultural classification (15-7-201, MCA)
☐ Termination of joint tenancy by death ☐ Transfer to a revocable living trust
☐ Other (Specify Type) _____

PART 6 – SALE PRICE INFORMATION

Please complete fully, more than one may apply

Actual Sale Price \$ _____ Value of good will included in sale \$ _____
Financing: ☐ Cash ☐ FHA ☐ VA ☐ Contract ☐ Other Was an SID payoff included in the sale price? ☐ Yes ☐ No
Terms: ☐ New loan OR ☐ Assumption of existing loan Did the buyer assume an SID? ☐ Yes ☐ No
Value of personal property included in sale \$ _____ Amount of SID paid or assumed: \$ _____
Value of inventory included in sale \$ _____ Was a mobile home included in the sale? ☐ Yes ☐ No
Value of licenses included in sale \$ _____

PART 7 – WATER RIGHT DISCLOSURE - This Disclosure is only applicable to the property identified in PART 3 above

- ☐ A. Property is served by a public water supply, i.e., city, irrigation district, or water district provides water. ☒ B. Seller has no water rights on record with DNRC to transfer. ☐ C. Seller is transferring ALL water rights on record with DNRC to the Buyer. ☐ D. Seller is dividing or exempting (reserving) water rights. Seller must file Water Right Update form.

Seller (Grantor) Signature _____ Date _____

PART 8 – PREPARER INFORMATION

Preparer's signature is required

Name/Title Amber Brandt - R/W Specialist (please print) Signature _____
Mailing Address PO Box 1359 Daytime Phone (406) 454-5938
City Great Falls ST MT Zip 59403

Clerk and Recorder Use Only

Recording Information: Document # _____ Book _____ Page _____ Date _____

REALTY TRANSFER CERTIFICATE

Confidential Tax Document

The information contained in this certificate is confidential by Montana law. Unauthorized disclosure of this information is a criminal offense.

GEOCODE(S)

ASSESSMENT CODE:

The Department of Revenue will change the name on ownership records used for the assessment and taxation of real property when this form is fully and accurately completed and signed. (Please read the attached instructions on page 1 for assistance in completing and filing this form).

Montana law requires this form be completed and may impose up to a \$500 penalty for failure to file a Realty Transfer Certificate (15-7-304, 305 and 310, MCA)

PART 1 – DATE OF TRANSFER (SALE)

(MM/DD/YYYY)

PART 2 – PARTIES

Please complete this section in full; if additional space is required, please attach a separate page

Seller (Grantor)

Name Helena School District #1
Mailing Address 55 South Rodney St
(Permanent)
City Helena ST MT Zip 59601
Seller Principal Residence Yes ☒ No

Buyer (Grantee)

Name Montana Department of Transportation
Mailing Address 2701 Prospect Avenue
(Permanent)
City Helena ST MT Zip 59620
Buyer Principal Residence Yes ☐ No
Mailing Address _____
For Tax Notice _____
(If different) City _____ ST _____ Zip _____

Main Geocode / / / /
Assessor Code or Parcel #

PART 3 – PROPERTY DESCRIPTION

Please complete fully; if additional space is required, please attach a separate page

Legal Description A tract of land in High School Block 3 of COS 3128576, Lewis & Clark County, MT Attachment ☒
containing 104 sf
Add/Sub High School Block 3 Lot _____
County Lewis & Clark City/Town Helena Section 29 Township 10N Range 3W

PART 4 – DESCRIPTION OF TRANSFER

Please complete fully, more than one may apply.

- ☒ Sale ☐ Gift ☐ Barter ☐ Nominal or No Consideration ☐ Part of 1031 or 1033 exchange
☐ Transfer is subject to a reserved life estate ☐ Beneficiary deed
Distressed sales: ☐ Sheriff's deed ☐ Trustee's deed ☐ Deed in lieu of foreclosure ☐ Short sale ☐ Other

Transfer by Operation of Law

- ☐ Termination of joint tenancy by death ☐ Termination of life estate by death ☐ Court order or decree (except sheriff's sale) ☐ Merger, consolidation, or other business entity reorganization

PART 5 – EXCEPTIONS FROM PROVIDING SALES PRICE INFORMATION

Please complete fully, more than one may apply

- ☐ Gift ☐ Termination of life estate by death
☐ Transfer in contemplation of death without consideration ☐ Transfer pursuant to court decree (except sheriff's sale)
☐ Transfer between husband/wife or parent/child for nominal consideration ☐ Tax deed
☐ Transfer of property of the estate of a decedent ☐ Merger, consolidation or reorganization of business entity
☒ Transfer by government agency ☐ Land eligible for timberland/forestland classification (15-44-103, MCA)
☐ Correction, modification, or supplement of previously recorded instrument, no additional consideration ☐ Land eligible for agricultural classification (15-7-201, MCA)
☐ Termination of joint tenancy by death ☐ Transfer to a revocable living trust
☐ Other (Specify Type) _____

PART 6 – SALE PRICE INFORMATION

Please complete fully, more than one may apply

Actual Sale Price \$ _____ Value of good will included in sale \$ _____
Financing: ☐ Cash ☐ FHA ☐ VA ☐ Contract ☐ Other Was an SID payoff included in the sale price? ☐ Yes ☐ No
Terms: ☐ New loan OR ☐ Assumption of existing loan Did the buyer assume an SID? ☐ Yes ☐ No
Value of personal property included in sale \$ _____ Amount of SID paid or assumed: \$ _____
Value of inventory included in sale \$ _____ Was a mobile home included in the sale? ☐ Yes ☐ No
Value of licenses included in sale \$ _____

PART 7 – WATER RIGHT DISCLOSURE - This Disclosure is only applicable to the property identified in PART 3 above

- ☐ A. Property is served by a public water supply, i.e., city, irrigation district, or water district provides water. ☒ B. Seller has no water rights on record with DNRC to transfer. ☐ C. Seller is transferring ALL water rights on record with DNRC to the Buyer. ☐ D. Seller is dividing or exempting (reserving) water rights. Seller must file Water Right Update form.

Seller (Grantor) Signature _____ Date _____

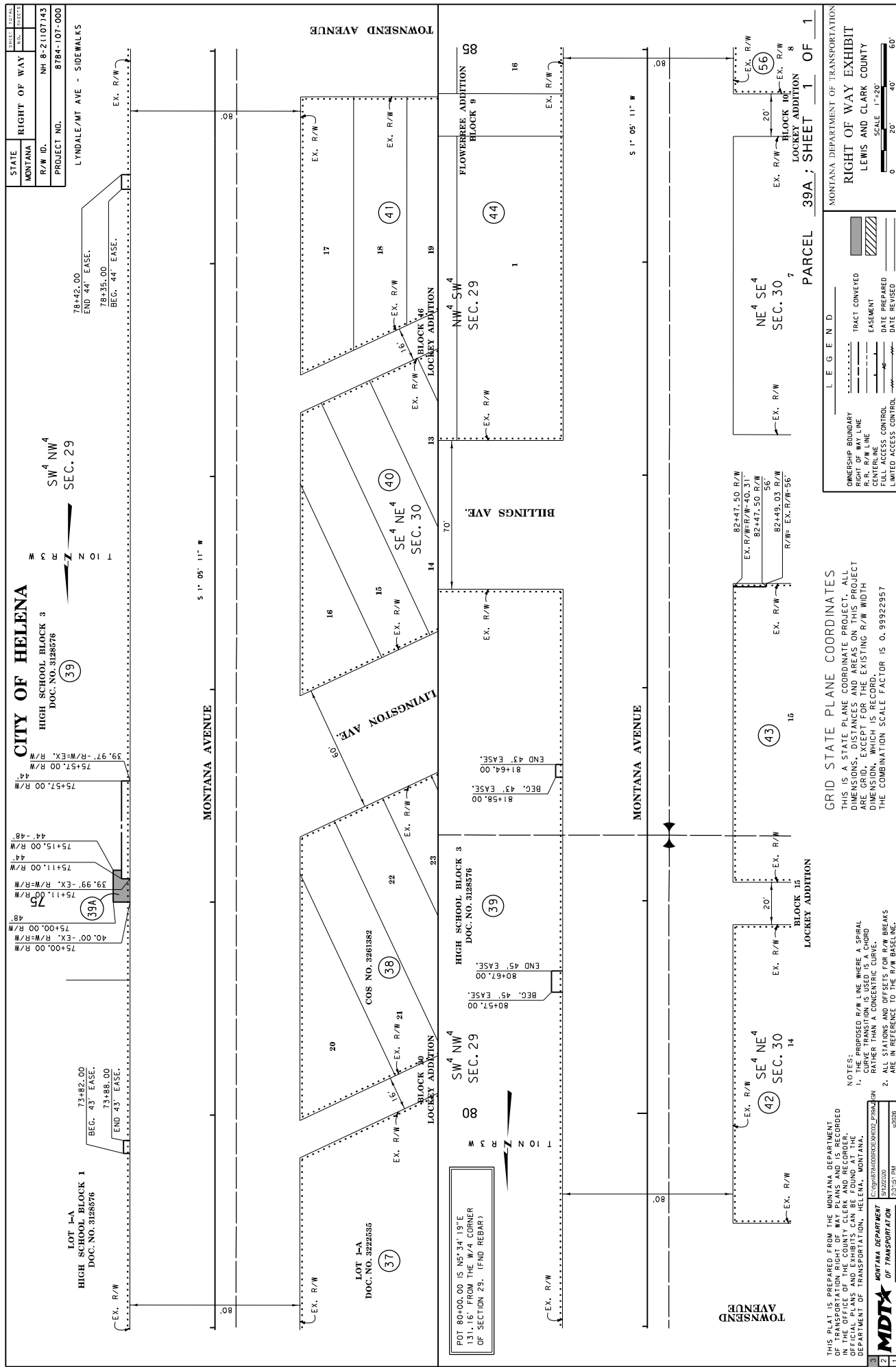
PART 8 – PREPARER INFORMATION

Preparer's signature is required

Name/Title Amber Brandt - R/W Specialist (please print) Signature _____
Mailing Address PO Box 1359 Daytime Phone (406) 454-5938
City Great Falls ST MT Zip 59403

Clerk and Recorder Use Only

Recording Information: Document # _____ Book _____ Page _____ Date _____



THIS PLAT IS PREPARED FROM THE MONTANA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLANS AND IS RECORDED IN THE OFFICE OF THE COUNTY CLERK AND RECORDER.

OFFICIAL PLANS AND EXHIBITS CAN BE FOUND AT THE
DEPARTMENT OF TRANSPORTATION, HELENA, MONTANA.

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MEMORANDUM

TO: HSD Board of Trustees

FROM: Kalli Kind

DATE: August 11, 2020

RE: HSD Smith Tract and Montana Board of Investments Land Swap

The HSD property north of the Smith Elementary School track was previously developed into picnic/park space by the Montana Board of Investments for their employee's use, via legal agreements with the Helena School District. This property is not used by the HSD or Smith Elementary School. The Montana Board of Investments also owns an undeveloped piece of property located on California Street between Smith School and the Delta Hotel. Through collaborative conversations with Dan Villa, Montana Board of Investments Executive Director, a potential land swap opportunity has been discussed.

Both properties were independently appraised (see attached appraisals). Results of the appraisals are as follows.

Montana Board of Investments Property, 1.815 acres valued at \$290,000.

Helena School District Property, approximately 0.6 acres valued at \$120,000.

The Board of Investments has voted to authorize Mr. Villa to negotiate sale of their California Street property with the HSD. Preliminary documents have been drafted by their attorney and are ready for our legal counsel's review. The terms would be a no cash sale on the part of the Helena School District with the respective tracts changing hands and abandonment of all easements affiliated with the properties.

I am respectfully requesting the board's approval to negotiate the land sale/swap contingent on your final approval at a subsequent meeting. This will allow time to ensure the documents meet both party's needs.

Kalli Kind

Kalli Kind, Engineer
Facilities Director p
Helena School District

REAL ESTATE APPRAISAL REPORT

Of

0.611-acre tract of land, north and east of Smith School



North and east of Smith School, Helena
Lewis & Clark County, MT, 59601

As of

April 10, 2020

Prepared For

Ms. Kalli Kind

Director of Support Services

Helena School District

55 So. Rodney Street

Helena, MT 59601

Prepared by

MOORE APPRAISALS INC.

Tim Moore

Montana General Certified Appraiser #26



P.O. Box 6734, Helena, MT 59604

Phone: 406-442-6180

www.mooreappraisalfirm.net

email: tim@mooreappraisalfirm.net

April 17, 2020

Ms. Kalli Kind
Director of Support Services
Helena School District
1200 No. Sanders St.
Helena, MT 59601

Re: Real Estate Appraisal Report
0.611-acre tract
North of Smith School
Helena, Lewis & Clark County, MT, 59601

Dear Ms. Kind:

At your request, I have prepared an appraisal for the above referenced property. Please reference the body of this report for important information regarding the scope of research and analysis for this appraisal, including property identification, inspection, highest and best use analysis and valuation methodology.

I certify that I have no present or contemplated future interest in the property beyond this estimate of value. The appraiser has not performed any prior services regarding the subject within the previous three years of the appraisal date.

Your attention is directed to the Limiting Conditions and Assumptions section of this report. Acceptance of this report constitutes an agreement with these conditions and assumptions. In particular, I note the following:

Hypothetical Conditions:

- This appraisal has been completed under the Hypothetical Conditions that the subject site has been legally recorded in its assumed 10.611-acre size and that this site is under B-2 zoning. This assumption is necessary to comply with the adjacent zoning, as there is no support for the sale of PLI land in the overall area and this zoning is what a typical purchaser would require prior to any purchase.

Extraordinary Assumptions:

- There are no Extraordinary Assumptions for this appraisal.

Ms. Kalli Kind
Director of Support Services
Helena School District
April 17, 2020
Page 2

Based on the appraisal described in the accompanying report, subject to the Limiting Conditions and Assumptions, Extraordinary Assumptions and Hypothetical Conditions, I have made the following value conclusion:

“As Is” Market Value:

**\$120,000 (\$4.50/sq. ft.)
One Hundred and Twenty Thousand Dollars**

NOTE: The subject value above reflects a per square foot price for a land swap with the adjacent landowner. The site, with its irregular configuration, would have a very minimal value as a standalone site, however for the purpose of this assignment, I have arrived at a per sq. ft. price for the land, not considering its shape and lack of use as an individual site. No value has been attributed to the cupola or picnic tables that are present on site as all are considered to have minimal contributory value in the current market.

The market exposure time preceding April 10, 2020 would be dependent upon negotiations with the adjoining landowner. There would be very little marketability of the site, in its assumed configuration, to a typical purchaser. No exposure time has been estimated for the purpose of this assignment.

Thank you for the opportunity to be of service. If you have any questions, or need anything further, please let me know.

Respectfully submitted,
Moore Appraisals Inc.

A handwritten signature in black ink that reads "Tim J. Moore". The signature is written in a cursive, flowing style.

Tim J. Moore
Montana General Certification #26

Summary of Important Facts and Conclusions

GENERAL	
Subject:	0.611-acre tract of land North and east of Smith School, Helena Lewis & Clark County, MT, 59601
Owner:	Helena School District #1
Legal Description:	A part of Tract B-1 as shown on COS #600805 in the nw1/4 nw1/4 of Section 33, -10N, R-3W, Lewis and Clark County (*see comments on page 11 for discussion regarding legal description)
Tax Identification:	A part of - 05-1888-33-2-11-09-0000
Date of Report:	April 17, 2020
Intended Use:	The intended use is to establish a value to support decisions regarding the future of the property.
Intended User(s):	The client (Helena School District) and property owner.
Assessed Value:	Not applicable as it is part of the larger site with public ownership with a reduced tax rate.
Taxes:	NOTE: Subject is currently under the ownership of the Helena School District, which is not responsible for the majority of property tax assessments. Typical purchaser would see a much higher tax amount.
Sale History:	The subject has not sold in the last three years, according to public records an downers representative.
Current Listing/Contract(s):	The subject is not known to have been listed for sale in the past year, nor is it known to be currently under contract.

PROPERTY	
Land Area:	0.611 acres; 26,615 sq. ft. +/- (This is the approximate land area that is the subject of this assignment, which is completed assuming the site as a legally recorded parcel.)
Improvements:	Chain link fencing on one side of site and a historic cupula in the north/east corner of the property.
Zoning:	PLI – Public Lands and Institutions *B-2 Zoning assumed for the purpose of this report
Highest and Best Use of the Site:	As part of adjoining property to the north or south. Site configuration limits its use as a stand-alone parcel.
Highest and Best Use as Improved:	As part of adjoining property to the north or south.

VALUE INDICATIONS	
Land Value:	\$120,000 (\$4.50/sq. ft.)
Cost Approach:	Not applicable
Sales Comparison Approach:	\$120,000
Income Approach:	
Direct Capitalization	Not applicable
Reconciled Value(s):	<u>“As Is” w/assumed site size</u>
Value Conclusion(s)	\$120,000
Effective Date:	April 10, 2020
Property Rights:	Fee Simple

Definitions

Market Value: As defined by the Office of the Comptroller of Currency (OCC) under 12 CFR, Part 34, Subpart C-Appraisals, 34.42 Definitions, the Board of Governors of the Federal Reserve System (FRS) and the Federal Deposit Insurance Corporation in compliance with Title XI of FIRREA, as well as by the Uniform Standards of Appraisal Practice as promulgated by the Appraisal Foundation, is as follows.

Market value means the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby,

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised, and acting in what they consider their own best interest;
3. A reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

A Fee Simple interest is defined¹ as:

Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat.

As Is Value

The value of specific ownership rights to an identified parcel of real estate as of the effective date of the appraisal; relates to what physically exists and is legally permissible and excludes all assumptions concerning hypothetical market conditions or possible rezoning.¹

¹ Appraisal Institute, The Dictionary of Real Estate Appraisal, 4th ed. (Chicago: Appraisal Institute, 2002).

Marketing Time is defined¹ as:

1. The time it takes an interest in real property to sell on the market sub-sequent to the date of an appraisal.
2. Reasonable marketing time is an estimate of the amount of time it might take to sell an interest in real property at its estimated market value during the period immediately after the effective date of the appraisal; the anticipated time required to expose the property to a pool of prospective purchasers and to allow appropriate time for negotiation, the exercise of due diligence, and the consummation of a sale at a price supportable by concurrent market conditions. Marketing time differs from exposure time, which is always presumed to precede the effective date of the appraisal. (Advisory Opinion 7 of the Appraisal Standards Board of The Appraisal Foundation and Statement on Appraisal Standards No. 6, "Reasonable Exposure Time in Real Property and Personal Property Market Value Opinions" address the determination of reasonable exposure and marketing time.)

Exposure Time is defined¹ as:

1. The time a property remains on the market.
2. The estimated length of time the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal; a retrospective estimate based on an analysis of past events assuming a competitive and open market. Exposure time is always presumed to occur prior to the effective date of the appraisal. The overall concept of reasonable exposure encompasses not only adequate, sufficient and reasonable time but also adequate, sufficient and reasonable effort. Exposure time is different for various types of real estate and value ranges and under various market conditions. (Appraisal Standards Board of The Appraisal Foundation, Statement on Appraisal Standards No. 6, "Reasonable Exposure Time in Real Property and Personal Property Market Value Opinions")

Market value estimates imply that an adequate marketing effort and reasonable time for exposure occurred prior to the effective date of the appraisal. In the case of disposition value, the time frame allowed for marketing the property rights is somewhat limited, but the marketing effort is orderly and adequate. With liquidation value, the time frame for marketing the property rights is so severely limited that an adequate marketing program cannot be implemented. (The Report of the Appraisal Institute Special Task Force on Value Definitions qualifies exposure time in terms of the three above-mentioned values.) See also marketing time.

Limiting Conditions and Assumptions

Acceptance of and/or use of this report constitutes acceptance of the following limiting conditions and assumptions; these can only be modified by written documents executed by both parties.

This appraisal is to be used only for the purpose stated herein. While distribution of this appraisal in its entirety is at the discretion of the client, individual sections shall not be distributed; this report is intended to be used in whole and not in part.

No part of this appraisal, its value estimates or the identity of the firm or the appraiser(s) may be communicated to the public through advertising, public relations, media sales, or other media.

All files, work papers and documents developed in connection with this assignment are the property of Moore Appraisals Inc.. Information, estimates and opinions are verified where possible, but cannot be guaranteed. Plans provided are intended to assist the client in visualizing the property; no other use of these plans is intended or permitted.

No hidden or unapparent conditions of the property, subsoil or structure, which would make the property more or less valuable, were discovered by the appraiser(s) or made known to the appraiser(s). No responsibility is assumed for such conditions or engineering necessary to discover them. Unless otherwise stated, this appraisal assumes there is no existence of hazardous materials or conditions, in any form, on or near the subject property.

Unless otherwise state in this report, the existence of hazardous substances, including without limitation asbestos, polychlorinated biphenyl, petroleum leakage, or agricultural chemicals, which may or may not be present on the property, was not called to the attention of the appraiser nor did the appraiser become aware of such during the appraiser's inspection. The appraiser has no knowledge of the existence of such materials on or in the property unless otherwise stated. The appraiser, however, is not qualified to test for such substances. The presence of such hazardous substances may affect the value of the property. The value opinion developed herein is predicated on the assumption that no such hazardous substances exist on or in the property or in such proximity thereto, which would cause a loss in value. No responsibility is assumed for any such hazardous substances, nor for any expertise or knowledge required to discover them.

Unless stated herein, the property is assumed to be outside of areas where flood hazard insurance is mandatory. Maps used by public and private agencies to determine these areas are limited with respect to accuracy. Due diligence has been exercised in interpreting these maps, but no responsibility is assumed for misinterpretation.

Good title, free of liens, encumbrances and special assessments is assumed. No responsibility is assumed for matters of a legal nature.

Necessary licenses, permits, consents, legislative or administrative authority from any local, state or Federal government or private entity are assumed to be in place or reasonably obtainable.

It is assumed there are no zoning violations, encroachments, easements or other restrictions which would affect the subject property, unless otherwise stated.

The appraiser(s) are not required to give testimony in Court in connection with this appraisal. If the appraisers are subpoenaed pursuant to a court order, the client agrees to pay the appraiser(s) Moore Appraisals Inc.'s regular per diem rate plus expenses.

Appraisals are based on the data available at the time the assignment is completed. Amendments/modifications to appraisals based on new information made available after the appraisal was completed will be made, as soon as reasonably possible, for an additional fee.

Americans with Disabilities Act (ADA) of 1990

A civil rights act passed by Congress guaranteeing individuals with disabilities equal opportunity in public accommodations, employment, transportation, government services, and telecommunications. Statutory deadlines become effective on various dates between 1990 and 1997. Moore Appraisals Inc. has not made a determination regarding the subject's ADA compliance or non-compliance. **Non-compliance could have a negative impact on value, however this has not been considered or analyzed in this appraisal.**

- **Special Condition #1** - This appraisal has been completed under the Hypothetical Conditions that the subject site has been legally recorded with a approximate site size of 26,615 sq. ft. +/- This assumption is necessary as the property is currently part of a larger 11.66-acre site with the subject to be recorded separately prior to any sale of the property.
- **Special Condition #2** – The report has also been completed under the assumption that the site is under B-2 zoning. This assumption is necessary to comply with the adjacent zoning, as there is no support for the sale of PLI land in the overall area and this zoning is what a typical purchaser would require prior to any purchase.

NOTE: The subject value reflects a per square foot price for a land swap with the adjacent landowner. The site, with its irregular configuration, would have a very minimal value as a standalone site, however for the purpose of this assignment, I have arrived at a per sq. ft. price for the land, not considering its shape and lack of use as an individual site. No value has been attributed to the cupola or picnic tables that are present on site as all are considered to have minimal contributory value in the current market.

Scope of Work

According to the Uniform Standards of Professional Appraisal Practice, it is the appraiser's responsibility to develop and report a scope of work that results in credible results that are appropriate for the appraisal problem and intended user(s). Therefore, the appraiser must identify and consider:

- the client and intended users;
- the intended use of the report;
- the type and definition of value;
- the effective date of value;
- assignment conditions;
- typical client expectations; and
- typical appraisal work by peers for similar assignments.

This appraisal is prepared for Ms. Kalli Kind, the Director of Support Services for the Helena School District. The problem to be solved is to estimate the 'as is' market value of each of the Subject property. The intended use is to establish a value for a possible land trade. This appraisal is intended for the use of client and property owner.

SCOPE OF WORK	
Report Type:	This is an Appraisal Report as defined by Uniform Standards of Professional Appraisal Practice under Standards Rule 2-2(a). The format utilized provides a summary of the appraisal process, subject and market data and valuation analyses.
Property Identification:	The subject has been identified by the legal descriptions and the assessors' parcel number of the larger parcel that it is a part of. This report assumes that the subject has been recorded as its own tract.
Inspection:	The subject property was personally viewed, most recently on April 10 2020, with photographs taken.
Market Area and Analysis of Market Conditions:	A complete analysis of market conditions has been made. The appraiser maintains a comprehensive database for this market area and has reviewed the market for sales and listings relevant to this analysis.
Highest and Best Use Analysis:	<p>A complete as vacant and as improved highest and best use analysis for the subject has been made. Physically possible, legally permissible and financially feasible uses were considered, and the maximally productive use was concluded.</p> <p>For the purpose of this report, it is assumed that the subject site is under B-2 zoning and that the subject is a legal use in this zone. This is necessary to comply with the surrounding zoning, as there is no support for the sale of PLI land in the overall area and this zoning is what a typical purchaser would require prior to any purchase.</p>

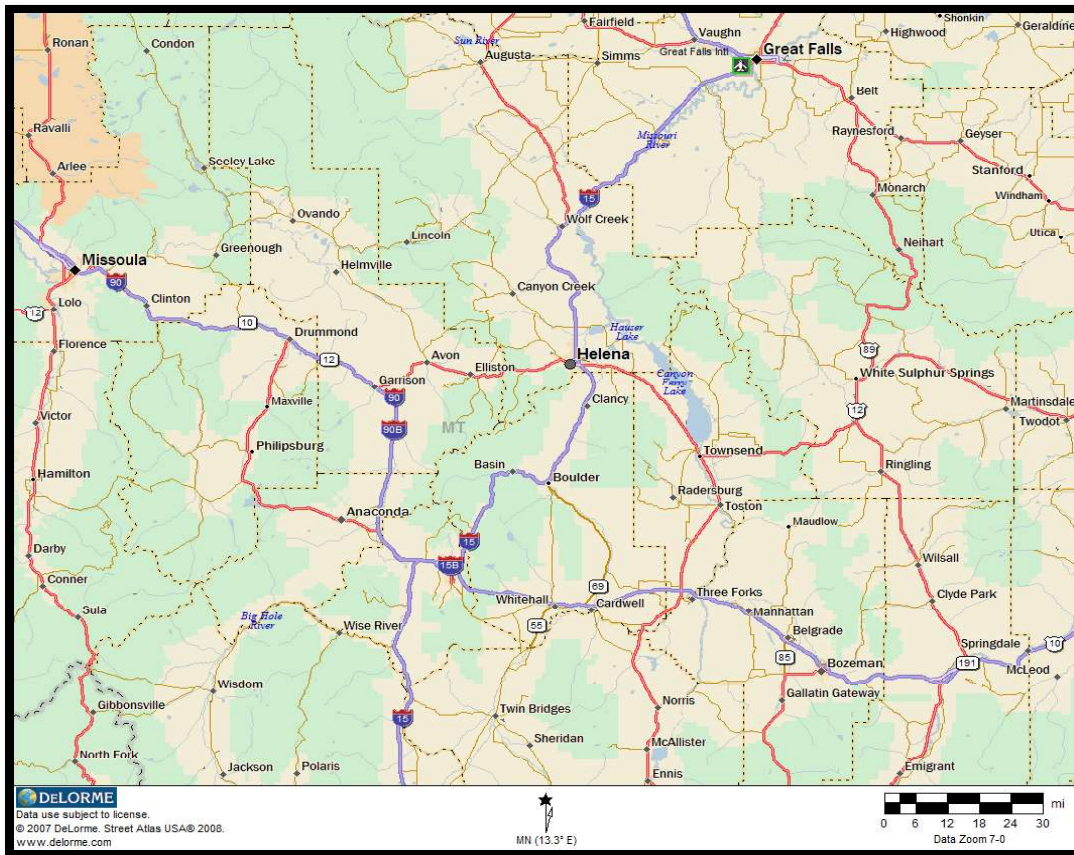
Valuation Analyses

Cost Approach:	A cost approach was not applied as the subject is primarily land with improvements providing minimal contributory value. Cost approach is not applicable to the valuation of vacant land.
Sales Comparison Approach:	A sales approach was applied, with sales of similarly zoned land researched to support a value. An adequate number of sales were found to support a value per square foot, which was utilized to estimate the overall value of the site.
Income Approach:	An income approach was not applied as the subject has minimal income producing capabilities. Typical purchaser would not recognize this approach as providing a credible estimate of value and it has not been completed for the purpose of this report.
Hypothetical Conditions:	This appraisal has been completed under the Hypothetical Conditions that the subject site has been legally recorded in its assumed 26,615 sq. ft. size and that this site is under B-2 zoning. This assumption is necessary to comply with the adjacent zoning, as there is no support for the sale of PLI land in the overall area and this zoning is what a typical purchaser would require prior to any purchase.
Extraordinary Assumptions:	There are no Extraordinary Assumptions for this appraisal.

Comments: The appraisal is completed assuming the site is recorded as an individual parcel. The assumption made results in the consideration of single site of approximately 0.611 acres or 26,615 square feet, with the remainder of this report utilizing this size in our discussion. At present the site is under PLI Zoning which allows for government or quasi-governmental properties. To support a value for this assignment, I have assumed that the site is under B-2 zoning. Such an assumption is necessary given the lack of marketability for PLI property to a typical purchaser. While another public entity may be interested in this type of property, the number of available purchasers is very limited, which would not meet the definition of market value utilized in the report. Given that an estimate of market value has been requested, it is then necessary to make the assumption that the property would be under the zoning required to meet its highest and best use, which in this case is the B-2, central business district.

NOTE: The subject is being value to support a per square foot price for a land swap with the adjacent landowner. The site, with its irregular configuration, would have a very minimal value as a standalone site, however for the purpose of this assignment, I have arrived at a per sq. ft. price for the land, not considering its shape and lack of use as an individual site. No value has been attributed to the cupola or picnic tables that are present on site as all are considered to have minimal contributory value in the current market.

Market Area Analysis



Helena lies at the center of a 250-mile circle containing 70% of the state's population. Within a 100-mile circle are four of Montana's six largest cities and 25% of the state's population. Great Falls is 90 miles to the North and is the home of Malmstrom Air Force Base. Bozeman is 95 miles South and East, site of the Montana State University. 65 miles to the South is Butte with the Montana School of Mines. The University of Montana is in Missoula, which is 115 miles to the West of Helena. In addition, Helena lies midway between the nation's two most popular national parks, Yellowstone and Glacier National parks.

Montana has had a stable economy for many years although the average income is 47th within the United States. The state has a varied industry with bases in Mining, Timber, Agriculture, and Tourism.

The state has experienced strong economic growth over the past several years, with continued growth expected. The University of Montana Bureau of business and economic research has reported growth in Montana's nonfarm earnings at around 2.5 percent through 2016.

This same source notes that blows to the Montana economy included closure and shutdowns in the wood products industry. 2016/17 experienced an improved real estate market statewide with the overall Helena area seeing numerous construction starts in both residential and commercial real estate with recent low interest rates supporting continued growth in both sectors.

The University of Montana Economic Dept. has rated Agriculture as the largest Basic industry in Montana. It accounts for over 30% of the State's employment, labor income, and gross sales. Approximately 64 percent of the State's 93 million acres are used for ranching and farming.

This same source has rated the western area of the state as the highest producer of livestock and 4th highest for crops. Diversifying across livestock and crops may create a level of stability not found in single production uses. The area producers are particularly adept at using the resources available in an efficient manner.

About 52% of farm cash income came from livestock, with 33% from crops, mainly wheat. 2014/15 saw record high wheat prices, although this changed drastically in the past year with prices dropping steadily to near record low prices at present. Cattle prices have also seen recent decreases and the price outlook has been predicted to continue at a below average rate for the coming year. The overall inventory of U.S. cattle remains relatively high.

This area of the state produces spring and winter wheat, barley, sugar beets and animal products. Given the oversupply of wheat in the market, many producers are beginning to expand crops to include peas and lentils. This is still a relatively small market in Montana, however it appears to be growing steadily. The animal industry is primarily beef production although there are some sheep and hogs.

Tourism and recreational uses are major industries in this part of Montana. The Missouri river, which runs through the area, was the route explored by Lewis & Clark, which the County is named for. A recent study by the University of Montana's Institute for Tourism and Recreation Research, noted that 3.24 billion dollars were spent by visitors to Montana last year. 60% of that money was spent around Glacier and Yellowstone National Parks with Helena lying approximately half way between the two parks. Glacier National Park is at the northwest part of the state providing scenery of Mountains, Lakes, and Rivers. Yellowstone National Park is at the south-central part and is well known for wildlife viewing, scenery and fishing. The Bob Marshall Wilderness, Flathead Lake, Pintler Wilderness area, Clarks Fork River, The Missouri River, Holter Lake, Canyon Ferry Reservoir, and numerous other smaller wilderness area, rivers and lakes are located within the area. Lewistown and the Charles M. Russell Wildlife preserve are located toward the east.

These areas offer unique terrain ranging from high mountains to low plains and badlands. This area is also bisected by the Missouri River. The Missouri is dammed at several locations providing reservoirs for boating and water related recreation as well as providing electricity-generating capabilities.

The area has good access by U.S. Interstate highway 90 running east and west through the state, approximately 25 miles south of Toston. I-15, the major north/south route can be accessed at Butte or Helena.

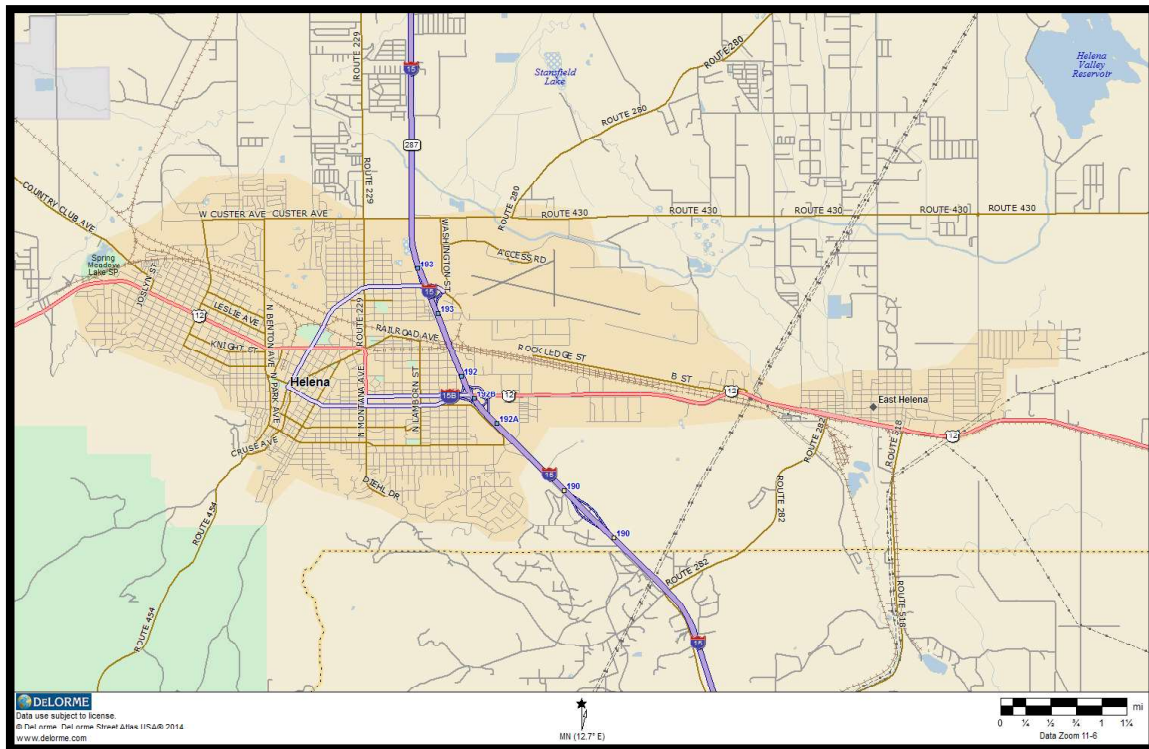
The headwaters of the Missouri River are approximately twenty-five miles so/ east of the subject, with this historic location drawing numerous tourists each year. Yellowstone and Glacier Park both saw record numbers of visitors this summer with similarly high numbers expected next year. Overall tourism is expected to continue as one of, if not the leading economy in the state.

Tourism and agriculture are the two top industries in the state, with no change in this ranking expected. Recent oil exploration in the eastern part of the state has slowed significantly with the worldwide drop in oil prices. While this area saw rapid growth and development several years ago, layoffs are common due to the international drop in prices. The future of the oil industry in the state is bleak with eastern Montana likely to continue to see decreasing employment as companies move out of the area.

Overall, the Montana economy is likely to follow the recent national economic stature. Credit remains readily available to those having reasonable credit ratings, with most markets in the state continuing to see real estate sales and a significant amount of re-finance, as interest rates remain low. Unemployment for the state is reported to be 3.5% as of February 2020, which is the same as the national average. Broadwater County saw a higher number with a rate of 5.0% in this same month. Gallatin County, just to the south/east has a 2.5% rate for February, which is the lowest in the state at present. The Bozeman market has been the fastest growing area of the state for the past two years, which has improved marketability for most properties in the overall area, including Three Forks.

At present, the nation is seeing the results from a world-wide pandemic with numerous businesses closed or working with reduced staff and/or hours. Unemployment in the country has increased significantly with estimates of 10 to 15% projected nationwide. The economic consequences of the pandemic are at present unknown; however, most economists are forecasting a national recession as a result of the closures. There is no information to support any influence on values at the present time, however this situation will bear careful consideration over the next few months to a year to see what happens. As of the effective date of the appraisal, no adverse impacts from the pandemic could be supported, but it is being reported that there may be future influences that we are unaware of at present.

City Data



Helena began as a mining community around 1864. Very little mining activity continues however, as changes in environmental regulations have slowed this industry over the past 15 years.

The local population has grown to just over 31,400 within the city limits according to the 2017 census estimates. This is an increase of around 10% since the 2010 census and nearly 20% since the 2000 census. The population of Lewis and Clark County is estimated at nearly 67,800 with 46%+/- of these residing in the Helena area. Helena lies near the southern end of the county and has a sizeable population in the adjacent counties. Overall, a population of 74,000+ resides in the immediate area.

The city has a history of around 3% growth while the surrounding area shows nearly 20% growth rate over the past decade. Overall the population of Montana shows a growth rate of around 12% over the same time period.

Jefferson County to the south of Helena grew nearly 30% over the past decade with most growth recorded in the northern end near Helena. There are numerous residential subdivisions in this area located within 5 miles of the city. Two of the communities at the southern end of Jefferson County including Boulder, the county seat, actually declined in population.

Broadwater County to the east has also been one of the state's fastest growing areas with an increase of 14%, again most near Helena. Several subdivisions are located just across the county line about 15 miles east of Helena.

Helena has good access to all parts of the region. Interstate 15 connects north to Great Falls and Canada; and south to Butte, Salt Lake City and the southern United States. U.S. Highway 12 provides access to Interstate 90, 45 miles to the west, continuing on to the northwest states. Highway 87 joins interstate 90 approximately 60 miles east of Helena providing access further east. Rail Link railroad provides freight transportation with a depot in Helena. Air transportation is from the city/county airport served by Delta, Alaska Air and Northwestern Airlines. Bus service is available through Intermountain Transportation Company or two smaller regional bus lines.

Helena is the capital city of Montana. As such it enjoys a fairly stable economy with the state government accounting for 18% of the local labor income. Federal and local government, the Federal Reserve Bank, and other quasi-government employers comprise another 9% of the labor income. The combined 27% provides a reliable segment of the economy. Retail and trade industry provides 50% of the employment in Helena according to the local Chamber of Commerce. There is also a large health care complex around Saint Peters Hospital and Helena serves as a regional medical headquarters.

The City Employment by Industry as published by the Montana Dept. of Labor & Industry is summarized in the following table.

Industry	Annual Employment
Agriculture, Forestry, Fishing, Hunting	162
Construction	692
Manufacturing	349
Transportation, Warehousing & Utilities	330
Wholesale Trade	199
Retail Trade	1,346
Finance, Insurance, & Real Estate	902
Professional & Technical Services	1,290
Information Services	583
Educational, Health & Social Services	2840
Arts, entertainment, recreation accommodation & food services	1,282
Public administration	2,673
Other Services (except public administration)	679

The Helena School district serves approximately 8,800 +/- students in 11 elementary schools, 2 middle schools and two high schools. There are other elementary schools in the Helena valley area and students commute or are bused to the middle and high schools.

Helena is also home to Carroll College, a private, Catholic oriented 4-year liberal arts college. Carroll's enrollment is reported as 1,430 +/- students. Student to teacher ratio is 13:1. The city also has an outreach community college associated with the University of Montana. The Helena College, University of Montana is a two-year institution with an annual enrollment of around 1,000 students.

The city provides water and sewer service for its residents. Water is of good quality and provided by Ten Mile Creek treatment plant and the Missouri River water plant. Overall capacity is reported at 20 million gallons per day with a yearly average consumption rate of 1,800,000,000.

Sewage treatment is handled by a Bioreactor secondary type plant with a capacity of 6 million gallons per day. The daily average use is reported to be 4.1 million gallons per day. The water and sewage treatment facilities are of sufficient size to accommodate more growth in the area.

At present, the Helena area real estate market continues at a steady rate, although much slower than the past several years. Values appear to be holding steady with minimal increase or decrease noted throughout the area as a whole. New construction has slowed significantly, although there are still a number of houses under construction at present.

A general lack of subdivision development over the past several years has created an undersupply of single-family house sites in the area. There are currently fewer than 250 single family lots listed through the Helena Area Multiple Listing Service (MLS), although there are a limited number of developed lots also offered for sale by the developer or other owners outside of the MLS. This has caused an increase in values for single family lots throughout the area, with further increases likely. These higher land values have had an impact on overall values in the area, however the impact is tempered at present by several subdivisions that have recently been developed or are in the development process. The number of lots currently under development in the overall area appears to be sufficient to bring the supply to a typical level for the overall area, at least for the foreseeable future.

Overall, the economic outlook for the Helena area remains optimistic, with stable values and continued growth expected. This opinion is supported by the continued commercial growth at present, although the recent Covid-19 pandemic has created a very uncertain future for many businesses throughout the country. This area is no different. At present, there is no data to support any type of influence on the economy from this pandemic, however a recession is almost certain. The length and severity of the recession are unknowns at present, but a prudent investor would take this issue into consideration when considering any type of investment at present.

The city of East Helena is a suburb of Helena with 2017 census estimates noting a population of just under 2,100. This small community has all city services with water and sewer systems, a police force and all typical services such as garbage collection and city parks. An elected mayor and city council oversee the services. Commercial uses include several bars, restaurants, convenience stores, grocery store and a gas station along with several office and retail uses. The city and its surrounding subdivisions are primarily occupied by residents who commute to Helena for employment opportunities and many services. Given the proximity of the larger city at less than three miles, this trend is expected to continue. With rapid development in the valley north of the city, the school populations have increased. A new elementary school was recently completed, and a new high school is under construction supporting the anticipated continued growth of this area.

This is a detailed street map of Butte, Montana, sourced from DeLorme. A pink rectangular area is highlighted, covering the central-eastern portion of the city. The map shows a grid of streets, with major thoroughfares like I-15 (North-South) and I-94 (East-West) clearly marked. The highlighted area includes streets such as N. 1st, N. 2nd, N. 3rd, N. 4th, N. 5th, N. 6th, N. 7th, N. 8th, N. 9th, N. 10th, N. 11th, N. 12th, N. 13th, N. 14th, N. 15th, N. 16th, N. 17th, N. 18th, N. 19th, N. 20th, N. 21st, N. 22nd, N. 23rd, N. 24th, N. 25th, N. 26th, N. 27th, N. 28th, N. 29th, N. 30th, N. 31st, N. 32nd, N. 33rd, N. 34th, N. 35th, N. 36th, N. 37th, N. 38th, N. 39th, N. 40th, N. 41st, N. 42nd, N. 43rd, N. 44th, N. 45th, N. 46th, N. 47th, N. 48th, N. 49th, N. 50th, N. 51st, N. 52nd, N. 53rd, N. 54th, N. 55th, N. 56th, N. 57th, N. 58th, N. 59th, N. 60th, N. 61st, N. 62nd, N. 63rd, N. 64th, N. 65th, N. 66th, N. 67th, N. 68th, N. 69th, N. 70th, N. 71st, N. 72nd, N. 73rd, N. 74th, N. 75th, N. 76th, N. 77th, N. 78th, N. 79th, N. 80th, N. 81st, N. 82nd, N. 83rd, N. 84th, N. 85th, N. 86th, N. 87th, N. 88th, N. 89th, N. 90th, N. 91st, N. 92nd, N. 93rd, N. 94th, N. 95th, N. 96th, N. 97th, N. 98th, N. 99th, N. 100th, N. 101st, N. 102nd, N. 103rd, N. 104th, N. 105th, N. 106th, N. 107th, N. 108th, N. 109th, N. 110th, N. 111th, N. 112th, N. 113th, N. 114th, N. 115th, N. 116th, N. 117th, N. 118th, N. 119th, N. 120th, N. 121st, N. 122nd, N. 123rd, N. 124th, N. 125th, N. 126th, N. 127th, N. 128th, N. 129th, N. 130th, N. 131st, N. 132nd, N. 133rd, N. 134th, N. 135th, N. 136th, N. 137th, N. 138th, N. 139th, N. 140th, N. 141st, N. 142nd, N. 143rd, N. 144th, N. 145th, N. 146th, N. 147th, N. 148th, N. 149th, N. 150th, N. 151st, N. 152nd, N. 153rd, N. 154th, N. 155th, N. 156th, N. 157th, N. 158th, N. 159th, N. 160th, N. 161st, N. 162nd, N. 163rd, N. 164th, N. 165th, N. 166th, N. 167th, N. 168th, N. 169th, N. 170th, N. 171st, N. 172nd, N. 173rd, N. 174th, N. 175th, N. 176th, N. 177th, N. 178th, N. 179th, N. 180th, N. 181st, N. 182nd, N. 183rd, N. 184th, N. 185th, N. 186th, N. 187th, N. 188th, N. 189th, N. 190th, N. 191st, N. 192nd, N. 193rd, N. 194th, N. 195th, N. 196th, N. 197th, N. 198th, N. 199th, N. 200th, N. 201st, N. 202nd, N. 203rd, N. 204th, N. 205th, N. 206th, N. 207th, N. 208th, N. 209th, N. 210th, N. 211st, N. 212nd, N. 213th, N. 214th, N. 215th, N. 216th, N. 217th, N. 218th, N. 219th, N. 220th, N. 221st, N. 222nd, N. 223rd, N. 224th, N. 225th, N. 226th, N. 227th, N. 228th, N. 229th, N. 230th, N. 231st, N. 232nd, N. 233rd, N. 234th, N. 235th, N. 236th, N. 237th, N. 238th, N. 239th, N. 240th, N. 241st, N. 242nd, N. 243rd, N. 244th, N. 245th, N. 246th, N. 247th, N. 248th, N. 249th, N. 250th, N. 251st, N. 252nd, N. 253rd, N. 254th, N. 255th, N. 256th, N. 257th, N. 258th, N. 259th, N. 260th, N. 261st, N. 262nd, N. 263rd, N. 264th, N. 265th, N. 266th, N. 267th, N. 268th, N. 269th, N. 270th, N. 271st, N. 272nd, N. 273rd, N. 274th, N. 275th, N. 276th, N. 277th, N. 278th, N. 279th, N. 280th, N. 281st, N. 282nd, N. 283rd, N. 284th, N. 285th, N. 286th, N. 287th, N. 288th, N. 289th, N. 290th, N. 291st, N. 292nd, N. 293rd, N. 294th, N. 295th, N. 296th, N. 297th, N. 298th, N. 299th, N. 300th, N. 301st, N. 302nd, N. 303rd, N. 304th, N. 305th, N. 306th, N. 307th, N. 308th, N. 309th, N. 310th, N. 311st, N. 312nd, N. 313th, N. 314th, N. 315th, N. 316th, N. 317th, N. 318th, N. 319th, N. 320th, N. 321st, N. 322nd, N. 323rd, N. 324th, N. 325th, N. 326th, N. 327th, N. 328th, N. 329th, N. 330th, N. 331st, N. 332nd, N. 333rd, N. 334th, N. 335th, N. 336th, N. 337th, N. 338th, N. 339th, N. 340th, N. 341st, N. 342nd, N. 343rd, N. 344th, N. 345th, N. 346th, N. 347th, N. 348th, N. 349th, N. 350th, N. 351st, N. 352nd, N. 353rd, N. 354th, N. 355th, N. 356th, N. 357th, N. 358th, N. 359th, N. 360th, N. 361st, N. 362nd, N. 363rd, N. 364th, N. 365th, N. 366th, N. 367th, N. 368th, N. 369th, N. 370th, N. 371st, N. 372nd, N. 373rd, N. 374th, N. 375th, N. 376th, N. 377th, N. 378th, N. 379th, N. 380th, N. 381st, N. 382nd, N. 383rd, N. 384th, N. 385th, N. 386th, N. 387th, N. 388th, N. 389th, N. 390th, N. 391st, N. 392nd, N. 393rd, N. 394th, N. 395th, N. 396th, N. 397th, N. 398th, N. 399th, N. 400th, N. 401st, N. 402nd, N. 403rd, N. 404th, N. 405th, N. 406th, N. 407th, N. 408th, N. 409th, N. 410th, N. 411st, N. 412nd, N. 413th, N. 414th, N. 415th, N. 416th, N. 417th, N. 418th, N. 419th, N. 420th, N. 421st, N. 422nd, N. 423rd, N. 424th, N. 425th, N. 426th, N. 427th, N. 428th, N. 429th, N. 430th, N. 431st, N. 432nd, N. 433rd, N. 434th, N. 435th, N. 436th, N. 437th, N. 438th, N. 439th, N. 440th, N. 441st, N. 442nd, N. 443rd, N. 444th, N. 445th, N. 446th, N. 447th, N. 448th, N. 449th, N. 450th, N. 451st, N. 452nd, N. 453rd, N. 454th, N. 455th, N. 456th, N. 457th, N. 458th, N. 459th, N. 460th, N. 461st, N. 462nd, N. 463rd, N. 464th, N. 465th, N. 466th, N. 467th, N. 468th, N. 469th, N. 470th, N. 471st, N. 472nd, N. 473rd, N. 474th, N. 475th, N. 476th, N. 477th, N. 478th, N. 479th, N. 480th, N. 481st, N. 482nd, N. 483rd, N. 484th, N. 485th, N. 486th, N. 487th, N. 488th, N. 489th, N. 490th, N. 491st, N. 492nd, N. 493rd, N. 494th, N. 495th, N. 496th, N. 497th, N. 498th, N. 499th, N. 500th, N. 501st, N. 502nd, N. 503rd, N. 504th, N. 505th, N.

The subject is located on the eastern edge of the city in a mixed-use neighborhood with commercial and residential uses. Commercial use mostly along 11th and colonial drive with local hospital and surrounding medical uses off Broadway. Neighborhood boundaries considered to be from 11th at the north to Winnie Ave. on the south and from Fee Street to the west to I-15 on the east. Access to I-15 is approximately three blocks north of the subject. A motel and large office building are adjacent or nearly so, to the north of the subject. Smith School, an elementary school is part of the subject property at present along with a large recreation field bordering the site to the south. Residential uses make up much of the neighborhood, primarily on the western half of the area. History of average to good marketability in the area given its proximity to the hospital complex as well as the State Capitol complex around six blocks west. Medical office uses around the hospital see high demand with limited turnover. This is in contrast to professional office space in the city, which has been seeing vacancy rates in the 15 to 20% range at present. Overall, the neighborhood has a long history of high demand, with no reason to believe that will not continue for the foreseeable future.

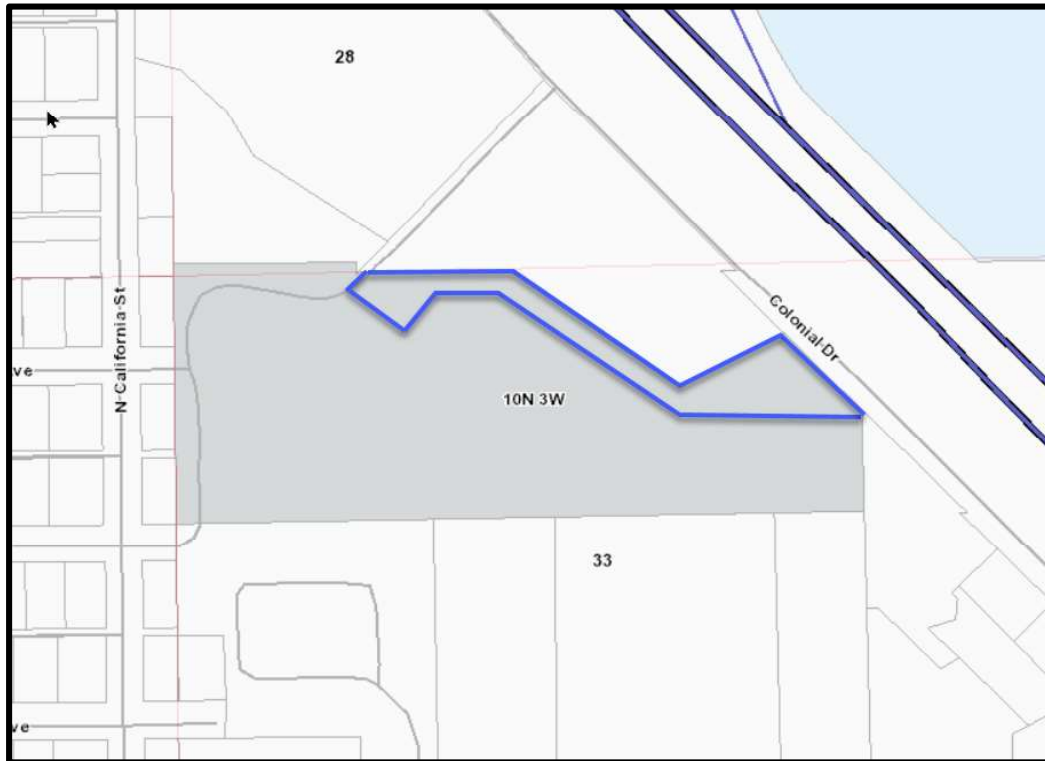
Property Description

The following description is based on a personal site visit as well as county assessment records.

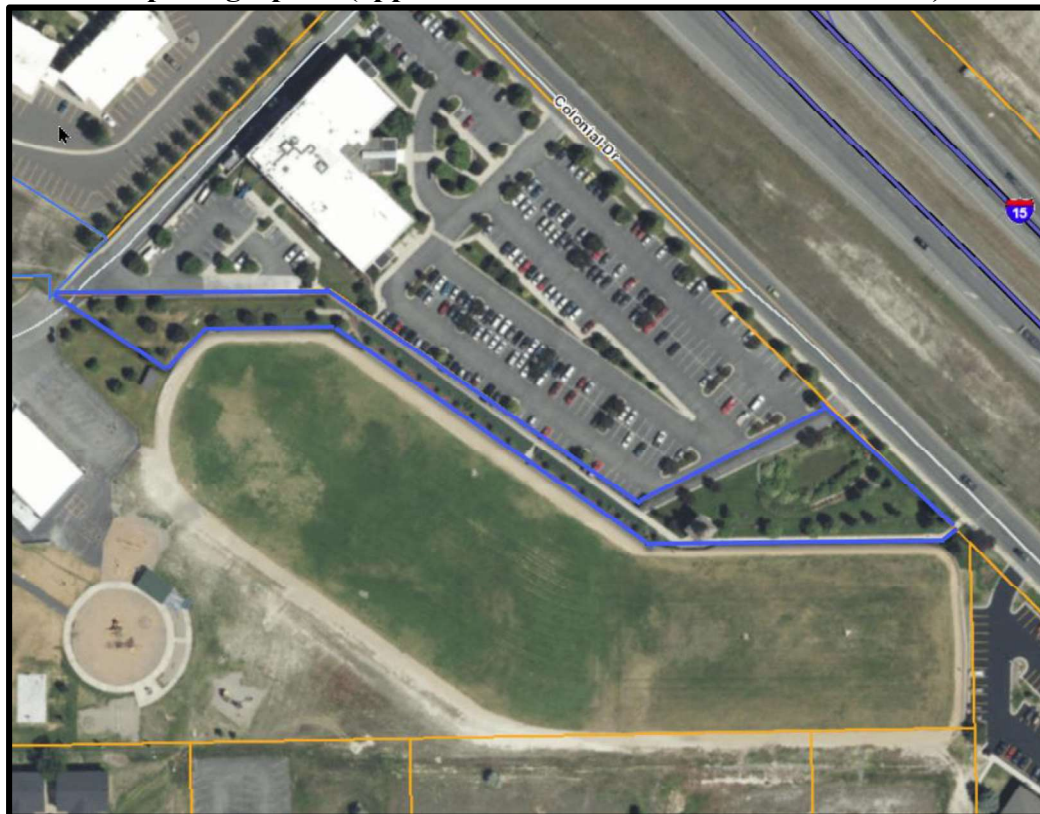
SITE	
Location:	The subject is located on the eastern edge of the city, just west of I-15.
Current Use of the Property:	Vacant – Historic use includes recreational area for the elementary school as well as having picnic tables and seating on lawn area, utilized by the adjacent office occupants.
Site Size:	0.611 acres; 26,615 sq. ft. +/- (assumed)
Shape:	The site is very irregular in shape. See attached plat above for visual representation.
Frontage/Access:	The subject property is accessed through the school parking lot. There is also a paved access from Colonial drive that runs along the west side of the office building to the north. This access has two closed gates and is not available for public use. It is assumed that it provides legal access to the subject for the purpose of this report.
Visibility:	Average
Topography:	Site slopes to the north/east towards the parking lot of the adjacent office building. Concrete block wall runs along a portion of what is assumed to be the northern border of the site. Small area between the wall and the chain link fence bordering the school recreation yard is landscaped with shrubs. That portion of the lot slopes toward the north and limited width prevent use for most anything other than the landscaping present.
Soil Conditions:	The soil conditions observed at the subject appear to be typical of the region and adequate to support development.
Utilities:	Electricity: Northwestern Energy Sewer: None Water: None Natural Gas: None Adequacy: All typical city services are in the surrounding properties with only electrical service on site at present.

Site Improvements:	Chain link fencing and concrete block retaining wall along south side of portion of the property. A cupola that was part of the historic Broadwater hotel has been moved to a small park in the north/east corner of the property. No value has been estimated for the structure which has limited practical use. Picnic tables and seating are included on a portion of the property with no value included for these improvements which are considered personal property.
Flood Zone:	<p>The subject is located in an area mapped by the Federal Emergency Management Agency (FEMA).</p> <p>FEMA Map Number: 30049C 2350E FEMA Map Date: Panel Not Printed</p> <p>FEMA map panel shows the property to be located in a zone D, which is not considered an area of concern. No evidence of past flooding or potential for future flooding were noted.</p>
Wetlands/Watershed:	No wetlands were observed during our site inspection.
Earthquake Zone:	The overall Helena area is located in an identified earthquake zone.
Earthquake Zone Comments:	The city as a whole, along with much of the surrounding area is in an identified earthquake area. This does not appear to have had any influence on property values in the area, nor is it expected to in the foreseeable future.
Environmental Issues:	There are no known adverse environmental conditions on the subject site. Please reference Limiting Conditions and Assumptions.
Encumbrance / Easements:	No adverse easements or encroachments were noted; however no survey or title policy was reviewed. Please reference Limiting Conditions and Assumptions.
Site Comments:	Subject is very irregular in shape, limiting its possible use. There is a drainage retention pond in the north/east corner of the site, further limiting use of that portion of the property.

Cadastral map - (approximate assumed site outlined in blue)






Cadastral photograph – (approximate assumed site outlined in blue)



Subject Photographs

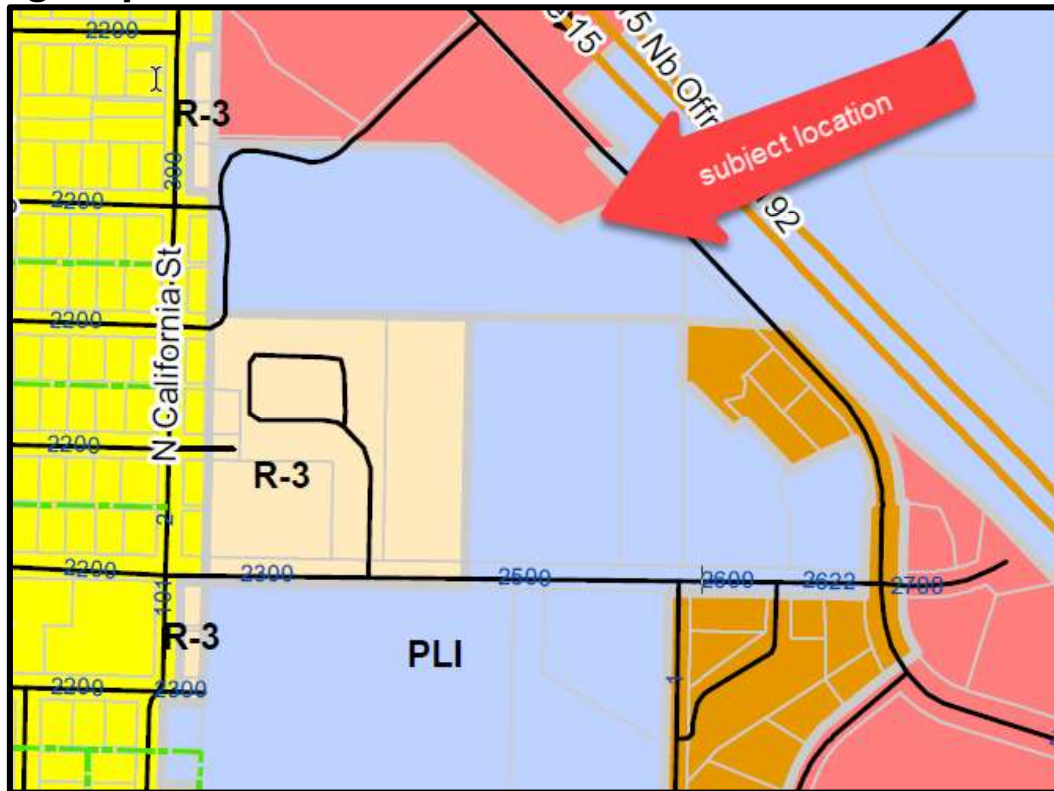
	
Site from so/west corner – looking east	Site from north side – looking south/west
	
Site front no/east corner looking so/west	Historic cupola on site
	
Site looking east – landscaped area between sidewalk and fence is subject	Stairway from adjacent parking lot to school recreation field – through subject site

	
<p>Site – looking so/west towards so/west corner</p>	<p>Site – looking no/east from so/west corner</p>
	
<p>Drainage retention pond</p>	

Zoning

LAND USE CONTROLS – AS IS	
Zoning Code	PLI – Public Lands and Institutions
Zoning Description	The PLI (public lands and institutions) district provides for and applies only to public and quasi-public institutional uses and lands, and recreational, educational, and public service activities for the general benefit of the citizens of the city.
Current Use Legally Conforming	Current Use Legally Conforming
Zoning Change Likely	No zoning change likely in the foreseeable future
Set Back Distance – front yard	No minimum
Rear yard	No minimum unless abutting residential zone, then 15' minimum
Side Yard	No minimum unless abutting residential zone, then 15' minimum
Lot Coverage	No maximum
Lot Area	No Minimum
LAND USE CONTROLS – AS ASSUMED	
Zoning Code	B-2 – Central Business District
Zoning Description	The B-2 (General Commercial) District provides for compatible residential uses and a broad range of commercial and service uses that serve large areas of the City and that are normally required to sustain a community.
Current Use Legally Conforming	Current Use Legally Conforming
Zoning Change Likely	Zoning assumed for the purpose of this assignment
Set Back Distance – front yard	No minimum
Rear yard	No minimum
Side Yard	No minimum
Lot Coverage	No maximum
Lot Area	No minimum

Zoning Map – Selected Portion



Highest and Best Use

Highest and best use may be defined as²

the reasonably probable and legal use of vacant land or improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value.²

1. **Legally Permissible:** What uses are permitted by zoning and other legal restrictions?
2. **Physically Possible:** To what use is the site physically adaptable?
3. **Financially Feasible:** Which possible and permissible use will produce any net return to the owner of the site?
4. **Maximally Productive.** Among the feasible uses which use will produce the highest net return, (i.e., the highest present worth)?

The four criteria above are discussed below.

Legally Permitted:

As previously discussed, the subject property is assumed to be under B-2 zoning restrictions. The B-2 district is intended to provide allow for a variety of uses including both commercial and residential.

Adjacent property to the north is under this zoning, while just to the east is a small section of R/O zoning. The subject is currently under PLI (Public Lands and Institutions) designations which includes the campus of the Smith Elementary School. The neighborhood one block west is primarily residential. With the adjacent uses in the area mostly commercial, there is no reason to believe that the subject zoning would not be the same.

Physically Possible:

The site is very irregular in shape, which severely limits the use. At present, the property is utilized for recreational purposes with the picnic tables and cupula used by the tenants of the neighboring office for breaks. There is not adequate room on the site for construction of any substantial improvements given its shape.

Financially Feasibility and Maximum Productivity:

These items can be discussed together in this instance, given the property's irregular shape, which limits most uses. The property is used for recreational purposes at present, which appears to be the only available use in its current configuration. With the lack of use by itself, the most feasible and productive use would be as joined with one of the adjacent properties, either the school, which is the current ownership, or the adjoining office use to the north, whose tenants currently utilize the site.

² *The Appraisal of Real Estate* 12th Edition, Page 305, Appraisal Institute

Conclusions

Highest and Best Use - As Vacant

After consideration of the above discussion, it is my opinion that the **highest and best use of the site, as vacant, is to be joined with one of the adjacent properties for expansion of those sites.**

As Improved Highest and Best Use

With the minimal improvements present, the “as Improved” opinion is the same as that above, that being as joined with one of the adjacent properties.

Valuation Methodology

Three basic approaches may be used to arrive at an estimate of market value. They are:

1. The Cost Approach
2. The Income Approach
3. The Sales Comparison Approach

Cost Approach

The Cost Approach is summarized as follows:

$$\begin{array}{r} \text{Cost New} \\ - \text{Depreciation} \\ + \text{Land Value} \\ = \text{Value} \end{array}$$

Income Approach

The Income Approach converts the anticipated flow of future benefits (income) to a present value estimate through a capitalization and or a discounting process.

Sales Comparison Approach

The Sales Comparison Approach compares sales of similar properties with the subject property. Each comparable sale is adjusted for its inferior or superior characteristics. The values derived from the adjusted comparable sales form a range of value for the subject. By process of correlation and analysis, a final indicated value is derived.

Final Reconciliation

The appraisal process concludes with the Final Reconciliation of the values derived from the approaches applied for a single estimate of market value. Different properties require different means of analysis and lend themselves to one approach over the others.

Analyses Applied

A **cost analysis** was considered and was not applied as the subject is vacant land with existing improvements not considered to add any noticeable contributory value at present. Cost approach is not considered applicable to the assignment.

A **sales comparison analysis** was considered and was applied comparing the subject to other sites under the same, or similar, zoning regulations. This approach is given all weight in the final analysis.

An **income analysis** was considered and was not developed as the subject is a primarily vacant site with no income potential, making this approach not applicable to the assignment.

Sales Comparison Approach

The Sales Comparison Approach is based on the premise that a buyer would pay no more for a specific property than the cost of obtaining a property with the same quality, utility, and perceived benefits of ownership. It is based on the principles of supply and demand, balance, substitution and externalities. The following steps describe the applied process of the Sales Comparison Approach.

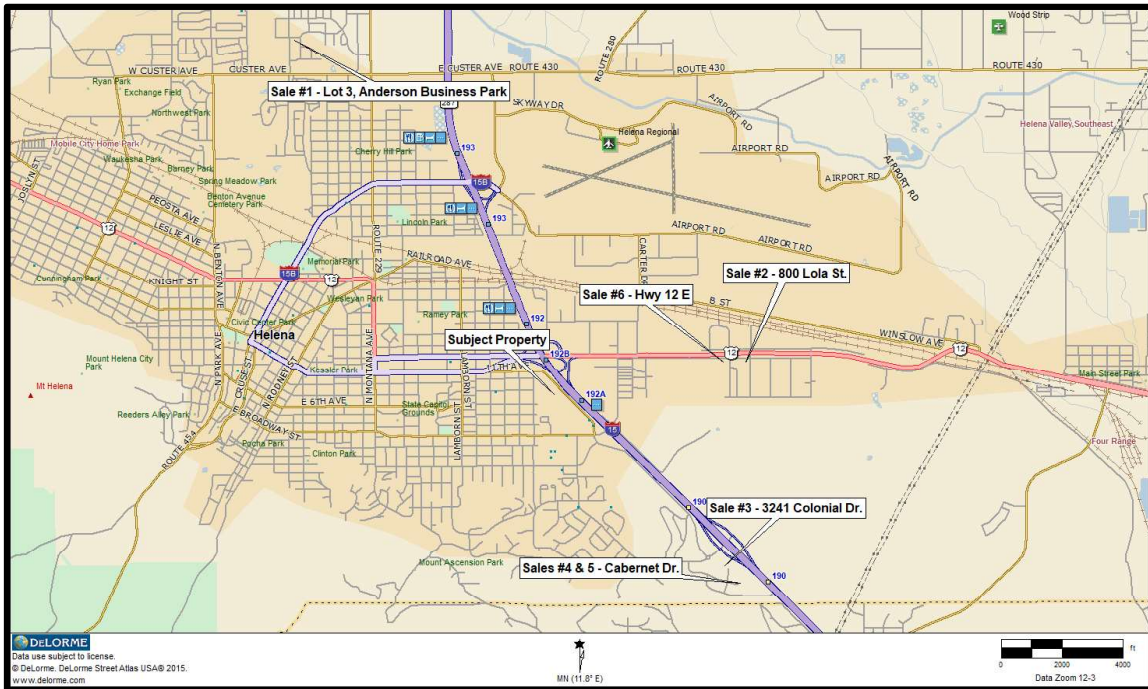
- The market in which the subject property competes is investigated; comparable sales, contracts for sale and current offerings are reviewed.
- The most pertinent data is further analyzed and the quality of the transaction is determined.
- The most meaningful unit of value for the subject property is determined.
- Each comparable sale is analyzed and where appropriate, adjusted to equate with the subject property.
- The value indication of each comparable sale is analyzed and the data reconciled for a final indication of value via the Sales Comparison Approach.

Land Comparables

I have researched numerous comparables for this analysis. Those that are most similar to the subject are documented on the following pages followed by a location map and analysis grid. All sales have been researched through numerous sources, inspected and verified by a party to the transaction.

Comparable Land Sales									
Sale #	MLS Number	Street Name	Sold Date	List Price	Sold Price	Lot SqFt	Lot Acres	Price Per Sq. Ft.	Days on Market
subject		Off Colonial Dr.				26,615	0.611		
1	1300139	Lot 3 Anderson Business Pk	3/13/2020	\$385,000	\$265,000	56,000	1.20	\$4.73	849
2	1303074	800 Lola St	8/21/2019	\$169,000	\$120,000	27,878	0.64	\$4.30	328
3	1272312	3241 Colonial	8/16/2019	\$892,692	\$595,128	74,488	1.71	\$7.99	3781
4	1272316	3282 Cabernet	8/2/2019	\$118,637	\$94,000	13,330	0.31	\$7.05	3767
5	1272317	3294 Cabernet	7/24/2019	\$143,949	\$110,000	16,174	0.37	\$6.80	3758
6	1295455	US Hwy 12 East	6/4/2018	\$349,000	\$324,900	65,340	1.50	\$4.97	743
				Survey High	\$595,128	74,488	1.71	\$7.99	3781
				Survey Low	\$94,000	13,330	0.31	\$4.30	328
				Survey Mean	\$251,505	42,202	0.96	\$5.98	2204
				Survey Median	\$192,500	41,939	0.92	\$5.89	2304

Comparables Map



Description of Comparable Sales

Sales included are all under similar zoning and all are inside the city limits with access to equal city services. All are superior in shape, however for the purpose of this report, which is to estimate a per square foot price for the subject, no adjustments for shape have been considered. Sales will be briefly discussed below.

Sale #1 is a larger, relatively level site, located on the northern edge of the city in a commercial subdivision. A corner site fronting McHugh to the west, and Benchmark Dr. to the north. Location is superior with frontage to the high traffic McHugh Dr. The larger size is offset by the superior location with a value near the \$4.73/ft. price of the sale appropriate for the subject.

Sale #2 is on the east side of the city, with good visibility from Highway 12 east, but located off the frontage road adjacent to the highway, making the location like the subjects. The most similar size sale found, being fairly recent, the property slopes to the north. A value near this price of \$4.30/ft. is well supported.

Sale #3 is located less than a mile south of the subject in a commercial subdivision that has seen steady development over the past five years. Site was under the ownership of the original developer, who had declined to reduce the original listing prices, resulting in longer than typical marketing times, in this case over 10 years. A larger site with location considered superior to the subject with good access and visibility off Colonial Drive, just south of the interstate interchange. A price lower than the \$7.99/ft. of the sale is indicated for the subject given the superior location, access and level topography.

Sales #4 & 5 are adjacent to each other, a block south/east of Sale #3 above. Both are in the same subdivision with long listing periods. Purchased less than a month apart by different buyers, both are being developed with multi-family uses. Smaller size and superior location support values lower than these sales 7.05 and \$6.80/ft. prices.

Sale #6 shows the older sale of a larger site, located on the east side of the city, near sale #2 above. As with that sale, the site fronts the frontage road with good visibility from Highway 12 but no direct access. Developed with an indoor shooting range, the site has all city services in addition to a well that was on site. With its more level topography and superior visibility offsetting the larger size, a value lower than the \$4.97/ft. would be supported.

Comparable Sales Analysis

The sales have been compared to the subject with their various differences analyzed. Size has been considered as well as the superior visibility and access provided by corner lots, topography and the overall location of the properties. Sales included above do not provide adequate information to support specific adjustments, with a more qualitative analysis made. All sales are under the same B-2 zoning and all have access to city services. Corner lots have seen higher values than interior lots with Sale #1 being the only corner lot included. Sale #2 is the most similar in size and location with that sale given most weight in the final analysis. Sales #3, 4 & 5 are in a superior subdivision with higher values indicated. Sale #6 is larger in size but has superior visibility and topography. Sales included, show a range in price from \$4.30 to \$7.99 per square foot with a mean of \$5.98 and a median that is nearly the same at \$5.89/ft.

Sale #1 is larger in size and inferior in location, while #2 is one of the most similar size, but again inferior in location. These sales are included to support the recent marketability of B-2 zoned sites however a value higher than these sales is best supported. Sale #3 is again larger and in an inferior location while #4 is smaller, but also inferior. These sales set the lower limit of value for the subject. Sales #5, 6 & 7 are located the nearest to the subject, however all are larger in size and front Last Chance Gulch, a superior location. These sales set the upper limit of value for the subject. No sales more similar to the subject were found in a market search of the past 36 months. Lack of sales is caused by the subject's location in a built-up neighborhood, with this location considered to improve its overall demand.

Sales Comparison Approach Conclusion

The values of the comparable properties range from \$4.30 to \$7.09/ft.; the average is \$5.98/ft. while the median is nearly identical at \$5.89/ft. All of the value indications have been considered, and in the final analysis, comparable #1 has been given most weight in arriving at my final reconciled per square foot value of \$4.50. This is lower than most of the sales prices, which is appropriate given the location of the subject not having much frontage to a high traffic street and the sloping topography of the site. Given the size, location and assumed B-2 zoning, the estimated value is well supported.

Market Value – Assuming a vacant site	
Indicated Value per Sq. Ft.:	\$4.50
Subject Size:	26,615 sf. (0.611 acres)
Indicated Value:	\$119,767
Rounded:	\$120,000
One Hundred and Twenty Thousand Dollars	

NOTE: As noted previously, the subject is being value to support a per square foot price for a land swap with the adjacent landowner. The site, with its irregular configuration, would have a very minimal value as a standalone site, however for the purpose of this assignment, I have arrived at a per sq. ft. price for the land, not considering its shape and lack of use as an individual site. No value has been attributed to the cupola or picnic tables that are present on site as all are considered to have minimal contributory value in the current market.

Final Reconciliation

The process of reconciliation involves the analysis of each approach to value. The quality of data applied, the significance of each approach as it relates to market behavior and defensibility of each approach are considered and weighed. Finally, each is considered separately and comparatively with each other.

Value Indications

Cost Approach	Not Applicable
Sales Comparison Approach	\$120,000
Income Approach	Not Applicable

Cost Approach

The cost approach is typically best suited for newer properties with minimal depreciation and in a location, that has supportable land values. The approach was not applied in this report as the subject is vacant land with existing improvements not considered to add any noticeable contributory value at present. Cost approach is not considered applicable to the assignment.

Sales Comparison Approach

An adequate number of sales of similar size and type properties were found from around the area, all under similar zoning to the subject. This approach provides the most support for the value of vacant land, which is the case in this assignment. Sales Approach has been given all weight in the final analysis.

Income Approach – Direct Capitalization

The direct capitalization approach was considered and was not developed as the subject is a primarily vacant site with no income potential, making this approach not applicable to the assignment.

Value Conclusion

Based on the data and analyses developed in this appraisal, subject to the Limiting Conditions and Assumptions of this appraisal along with any noted hypothetical conditions and/or extraordinary assumptions, have reconciled to the following value conclusion, as of April 10, 2020:

Reconciled Value: Premise: As Is
Interest: Fee Simple
Value Conclusion: **\$120,000**
One Hundred and Twenty Thousand Dollars

Certification Statement

I certify that, to the best of knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- I have made a personal inspection of the property that is the subject of this report on April 10, 2020, which is the effective date of the report. Mr. Hamlin accompanied the appraiser on the site visit.
- No one provided significant real property appraisal assistance to the person(s) signing this certification.
- I certify sufficient competence to appraise this property through education and experience, in addition to the internal resources of the appraisal firm.
- The value conclusion(s) and other opinions expressed herein are not based on a requested minimum value, a specific value or approval of a loan.
- To the best of my knowledge this appraisal was completed in accordance with the Uniform Standards of Professional Appraisal Practice (USPAP). This appraisal is being reported in a summary format in conformance with Standard 2-2(a) of the USPAP.



Tim J. Moore
MT General Certification #26

April 17, 2020

TIM J. MOORE, IFAS

P.O. Box 6734 Helena, MT 59604	mooreappraisalfirm.net tim@mooreappraisalfirm.net	Phone:406-442-6180 Fax: 406-442-6182
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Education

Undergraduate course work at Montana State University, Bozeman, MT
1973-1974
Graduated Helena High School, Helena, MT 1973

**Professional
experience**

1987 to Present
Moore Appraisals Incorporated
Self employed real estate appraiser for residential, commercial and land appraisals.
State of Montana General Certification #26 current through March 31, 2016

1983-1987
Moore Construction
Operated as general contractor; responsible for estimating, scheduling of subcontractors
and supervising crew of one to five employees.

1976-1983
Bryson & Baum Construction
Laborer/apprentice carpenter, journeyman carpenter.

**Professional
memberships**

National Association of Independent Fee Appraisers Senior Member (IFAS)
Designation received July 1994

Associate Member – Appraisal Institute

Helena Association of Realtors

Community activities

State Board of Real Estate Appraisers, 12-99 to 3-07
Chairman, 9-00 to 3-06
National Alliance on Mental Illness Walk Committee chairman – 2009 to 2013
Helena Area Habitat for Humanity Board Member, 1998 to 2001
Rural Opportunities Project (Farm in the Dell) Board Member, 1987 to 2008
Board of Directors and Past President - Helena Building Industry Association - 1984 to
present
Jefferson County Planning Board Member, 1990-1994 Chairman, 1993-1994

Timothy J. Moore, IFAS
Appraisal related coursework

From May 1, 1987 through 1999 over 300 hours of appraisal specific coursework has been completed. These courses were primarily sponsored by the National Association of Independent Fee Appraisers (NAIFA) and the Appraisal Institute. A number of educational offerings from HUD and the Dept. of Veterans Affairs have also been attended. Courses and appointments since 2002 are listed below.

Appointed to State Board of Real Estate Appraisers
By Governor Racicot - (Served 8 years – 6 as chairman)

December, 1999

Appraisal Institute – Separating Real and Personal Property from Intangible Business Assets	October, 2003, Bozeman, MT
NAIFA – Scope of Work	February, 2004, Helena, MT
NAIFA – 2005 Uniform Standards of Professional Appraisal Practice	February, 2005, Helena, MT
Appraisal Institute - Professional's Guide to the Uniform Residential Appraisal Report	June, 2005, Helena, MT
Appraisal Institute – Scope of Work	September, 2005, Fairmont, MT
NAIFA – 2006 Uniform Standards of Professional Appraisal Practice	August, 2006, Helena, MT
Appraisal Institute – Advanced Applications	October, 2007, Salt Lake City, UT
Appraisal Institute/ASFMRA –Valuation of Conservation Easements	January, 2007, Billings, MT
Appraisal Institute – 2008 Uniform Standards of Professional Appraisal Practice	August, 2008 – Grand Junction, CO
Appraisal Institute – Valuation Services for Financial Reporting	February, 2010 – Helena, MT
Appraisal Institute – 2010/2011 Uniform Standards of Professional Appraisal Practice	February, 2011 – Helena, MT
Appraisal Institute - Valuation of Green Residential Properties	February, 2011 – Helena, MT
Whitmer Education – Attacking and Defending an Appraisal	May, 2011 – Helena, MT
Appraisal Institute – Uniform Appraisal Dataset from FNMA & FRDMC	June, 2011 – Missoula, MT
Appraisal Institute – 2012/2013 Uniform Standards of Professional Appraisal Practice	January, 2012 –Helena, MT
Appraisal Institute – Practical Regression using Microsoft Excel	March, 2013 – Helena, MT
Appraisal Institute - 2014/2015 Uniform Standards of Professional Appraisals Institute – Data Verification Methods	February, 2014 – Bozeman, MT
SEEC, LLC - Green Home Trends and Appraisal Methodologies	February, 2014 – Online
Appraisal Institute - Litigation Appraising	October, 2014 – Helena, MT
Appraisal Institute – 2016/2017 Uniform Standards of Professional Appraisal Practice	October, 2015 – Bozeman, Mt
Appraisal Institute – Uniform Standards for Federal Land Acquisitions: Practical Applications	January, 2016–Bozeman, MT
Appraisal Institute – 2018/2019 Uniform Standards of Professional Appraisal Practice	May, 2017 – Coeur d'Alene, ID
McKissock Education – Commercial Land Valuation	February 2020 – Online Course
McKissock Education – Appraisal of Self-Storage Facilities	February, 2020 – Online Course
McKissock Education - Appraisal of Complex Properties	February, 2020 – Online Course
McKissock Education – Appraisal of Land Subject to Ground Leases	March, 2020 – Online Course

Clients Include: Local and National Lenders, Relocation Companies, State of Montana, City of Helena, Lewis & Clark County, Jefferson County, ASARCO, Prickly Pear Land Trust and a wide variety of personal clients including attorneys and accountants.

Expertise includes: Residential and Commercial Valuations on existing and proposed construction.
 Vacant Land
 Government buildings throughout the state of Montana such as Border patrol, FBI and State office buildings.
 Proposed construction with 15 year+ building experience
 Expert Testimony in District Court
 Conservation Easement Appraisal work
 Numerous valuations for corporate clients and attorney

Appraisers License



P.O. Box 6734
Helena, MT
Phone: 406-442-6180
www.mooreappraisalfirm.net
email: tim@mooreappraisalfirm.net

February 7, 2019

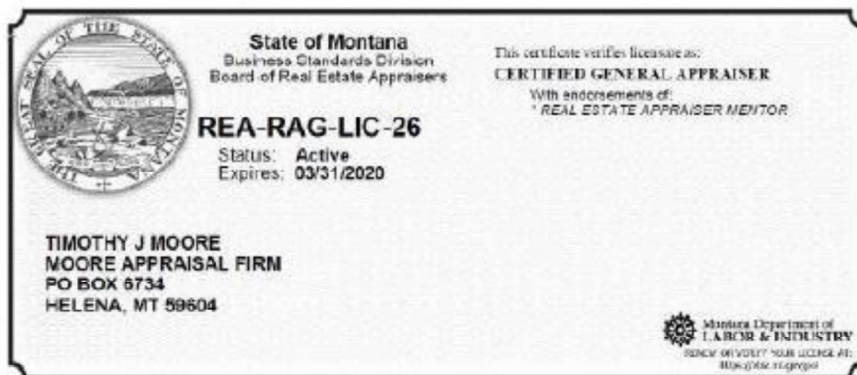
To whom it may concern:

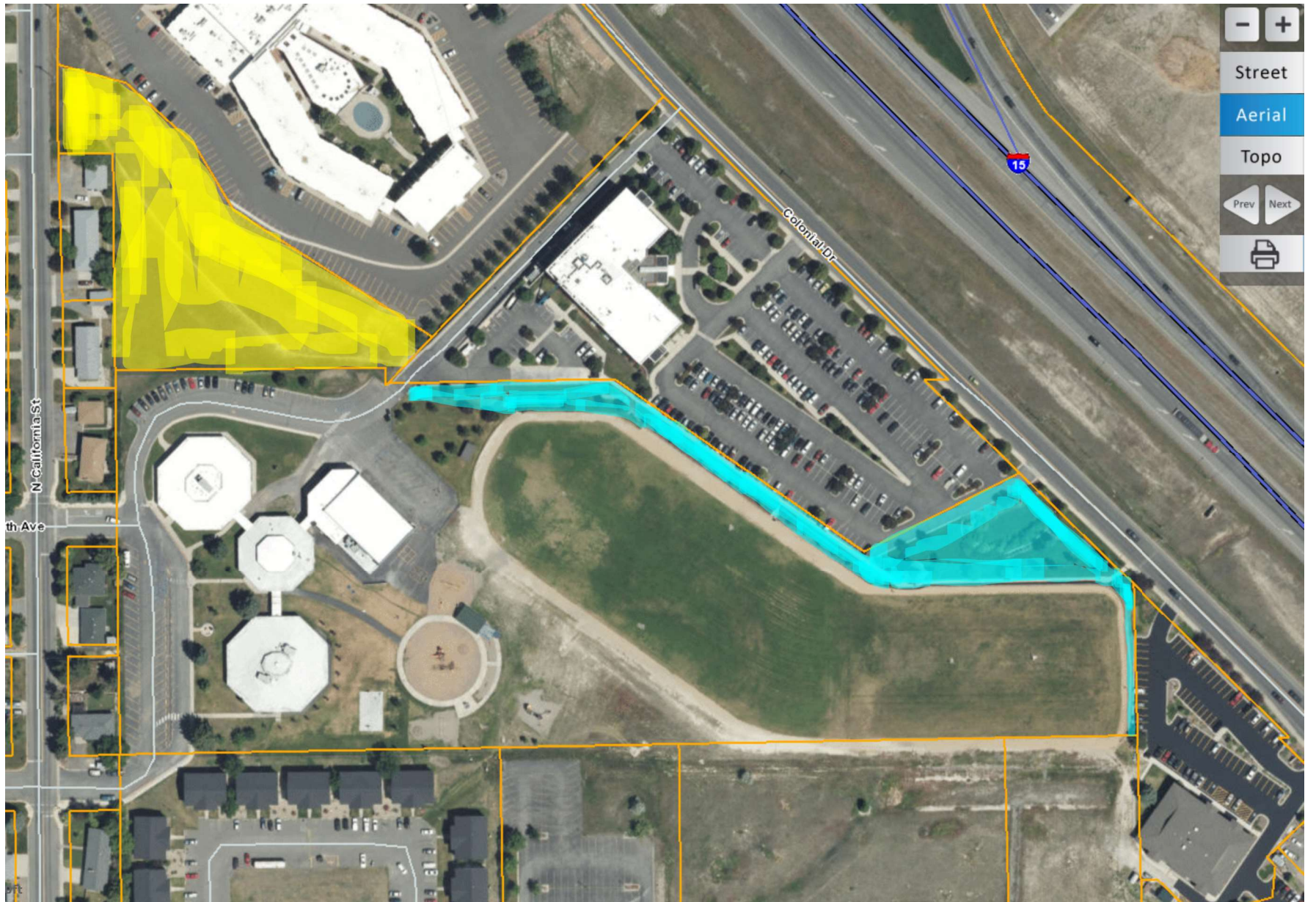
Attached please find a copy of the updated State of Montana General Certification #26 with the new expiration date of 3-31-2020.

If you need anything further, please let me know.

Thank you.

Tim J. Moore, IFAS





APPRAISAL REPORT

Undeveloped Land Parcel
California Street Frontage (Not Addressed)
Helena, Montana

Prepared for Montana Board of Investments
Attn: Dan Villa, Executive Director
2401 Colonial Drive 3rd Floor
Helena, Montana 59601

Date of Valuation: March 9, 2020

Prepared by Philip L.R. Rowen, Appraiser
MT General Certificate REA-RAG-LIC-38

McKay Rowen Associates
25 5th Street North, Suite #204
Great Falls, Montana 59401



McKAY ROWEN ASSOCIATES

25 5th Street North, Suite #204
Great Falls, MT 59401
Telephone (406)452-2282; Fax (406)453-0313
E-mail mckayrowenassoc@qwestoffice.net

Philip L.R. Rowen, Real Estate Appraiser
MT General Certificate #38

March 25, 2020

Montana Board of Investments
ATTN: Dan Villa, Executive Director
32401 Colonial Drive 3rd Floor
Helena, Montana 59601
dvilla@mt.gov
cc Peggy.MacEwen@mt.gov
cc lwelsh@mt.gov

RE: Appraisal Report
Montana Board of Investments Property
Undeveloped Land Parcel
California Street Frontage
Helena, Montana
MRA Appraisal Report 20200112

In accordance with your request and for the purpose of estimating the “As Is” Market Value of the Fee Simple Interest in the subject property, as it exists as an undeveloped land parcel, I have personally observed the subject property and I have reviewed a copy of the recorded Streeter Bros. Minor Subdivision Plat. The subject property is described as Lot 2 of the Streeter Bros. Minor Subdivision in the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Document No. 609143-MS. The subject property is an unimproved land parcel that is irregular in shape with an area of 1.815 acres according to the Plat. The Montana Department of Revenue (DOR) states the land area at 79,061 square feet. The property shape is somewhat triangulated and there is 100.00 feet of California Street frontage along a portion of the westerly area of the parcel. This appears to be the only public access exposure for the property. There is an “Existing 35’ Access Easement M21-4981” that appears to access the easterly portion of the parcel. This easement is along the westerly area of the Board of Investments office property that is addressed 2401 Colonial Drive. The easement is from Colonial Drive. This Easement is between Helena School District No. 1 and Streeter Brothers Realty Corp. and it is assumed that Streeter Brothers transferred the easement to the Board of Investments upon the prior sale of the office property. The purpose of the Easement is to provide access to Smith School over the Board of Investments office property from Colonial Drive. The Smith School property adjoins the subject parcel on the south. A copy of the Access Easement Agreement has been placed in the addendum of this appraisal report. It is assumed that this Easement could be established as a public easement that could serve the subject land parcel. The topography of the subject parcel slopes in a northeasterly manner from the Smith School property on the south to the Delta Colonial Hotel property on the north of the subject parcel.

An “appraisal inspection” and observation of the property was accomplished by the appraiser on March 9, 2020. At that time the appraiser observed the subject property from various perimeter locations and observed the surrounding neighborhood that influences the subject parcel.

During the development of this appraisal I consulted with Russ Ring with Executive Property Services and Geri Burton with the Montana Board of Investments. These individuals provided much historical information regarding the subject property.

The data used in developing this appraisal and the appraisal process was gathered over a period of time from January 24, 2020 to March 25, 2020. The date of valuation is March 9, 2020, the date of the observation of the subject property. The opinion of Market Value has been supported by the Sales Comparison Analysis, as it relates to the comparison of sales of land parcels in the community of Helena to the subject property. There were twelve land sales that were researched and analyzed by the appraiser and compared to the subject property. These sales occurred over a period of time from as early as October 14, 2005 to as recent as August 19, 2019.

By reason of this investigation, it is my opinion that the "As Is" Market Value of the Fee Simple Interest in the subject property, as of March 9, 2020, is:

\$290,000

The opinion of Market Value is predicated on an Exposure Time of from two to three years. Marketing Time is also considered to be from two to three years. As per instructions that are contained in the "Engagement Letter" dated January 24, 2020, "When the marketing time for the subject property is greater than 12 months, the value will be reduced in accordance with the discounted cash flow procedure. It is assumed that the Client is familiar with Discounted Cash Flow Analysis (DCF). The value of the subject property is supported at \$400,000, or \$5.00 per square foot to the 79,061 square foot site. However, at an assumed cost of sale, including commissions, survey, legal and title expenses, of 12% and a discount factor of 10%, the Market Value of the subject property is supported at \$290,000. The DCF process is presented in the Discounted Cash Flow Analysis section of this appraisal report.

The valuation reported is subject to the ASSUMPTIONS AND LIMITING CONDITIONS found within the accompanying report. The ASSUMPTIONS AND LIMITING CONDITIONS consist of 18 standard assumptions and two Extraordinary Assumptions. There are no Hypothetical Conditions associated with the development of this appraisal.

Item 19 under Assumptions and Limiting Conditions is an Extraordinary Assumption that is specific to this assignment. The subject of this appraisal is an unimproved land parcel that is irregular in shape and there is 100.00 feet of frontage along California Street at the westerly area of the subject parcel. California Street is a public street and it is assumed that access to the subject property can be developed from California Street. Other than the strip of land along California Street, the subject parcel is zoned B-2 (General Commercial District). The strip of land along California Street is zoned R-2 (Single Family Residential District). This is considered an Extraordinary Assumption.

Item 20 under Assumptions and Limiting Conditions is also an Extraordinary Assumption that is specific to this assignment. It is assumed that the 35' easement along the westerly area of the Board of Investments Office property could be designated as a public access area from Colonial Drive to the subject parcel. Such an agreement would most likely be between the School District and the Board of Investments.

A complete description of the Extraordinary Assumptions and a definition of Extraordinary Assumption are found in Items 19 and 20 of the Assumptions and Limiting Conditions section of the appraisal report. An extraordinary assumption is an assumption, directly related to a specific assignment, which, if found to be false, could alter the appraiser's opinions or conclusions.

The Client is asked to pay specific attention to Assumption 7. This assumption addresses the assumed condition of the subject property, including hidden or unapparent conditions of the property and subsoils. It is assumed that there are no underlying or hidden materials on the property that would adversely influence the development potential of the property.

There were no known or apparent obvious adverse environmental conditions observed that would adversely affect the subject property. There have been no environmental reports provided by the Client. As noted in Assumption 13, it is assumed that there are no environmental conditions that would affect the subject property.

Description of the property that is the subject of this appraisal and an explanation of the appraisal procedures used are found on pages 29 through 41 of this report. The report contains 81 numbered pages, including a cover sheet, and 32 pages in the addendum of the report. Total number of pages is 113.

This narrative appraisal report is an Appraisal Report and has been prepared in accordance with the Uniform Standards of Professional Appraisal Practice (USPAP) as promulgated by the Appraisal Standards Board of the Appraisal Foundation, Title XI of the Federal Financial Institutions Reform, Recovery and Enforcement Act (FIRREA) of 1989, and the Office of the Comptroller of the Currency (OCC).

This is an Appraisal Report that is intended to comply with the reporting requirements as set forth under Standards Rule 2-2(a) of USPAP for an Appraisal Report. The report has been prepared in a summary format and as such, it presents summarized explanations of the data, reasoning and analyses that were used to develop the opinion of value. It also includes summarized descriptions of the subject property, the property's locale, the market for the property type, and the appraiser's opinion of Highest and Best Use. Some supporting data is included in the appraiser's work file that will be maintained in the office of McKay Rowen Associates.

The depth of discussion contained in this report is specific to the needs of the Client and for the intended use stated below. The appraiser is not responsible for unauthorized use of this report. It is the appraisers understanding that the Client, as the owner of the property, is familiar with the property.

Use of this report is restricted to the Client, Montana Board of Investment. Use by other third parties without the consent of the appraiser is considered to be an unauthorized use. It is the appraiser's understanding that the client will be using the report for administrative purposes and for the purpose of determining the asset or portfolio value associated with the subject property. **Other third parties that may read this report are unintended users.**

My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event. Specifically, the appraisal assignment was not based on a requested minimum value or a specific valuation.

It has been a privilege to serve you.

Sincerely,

McKAY ROWEN ASSOCIATES



Philip L.R. Rowen, Appraiser
MT General Certification #38

March 25, 2020

PLRR:kk

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Montana Board of Investments “Engagement Letter”, dtd January 24, 2020, 2 pgs
 McKay Rowen Associates “Request for Information” dtd February 2, 2020, 3 pgs
 Warrantee Deed, Document 3109327, dtd June 13, 2006, 2 pgs
 Warrantee Deed, Document 609145, dtd November 23, 1999, 1 pg
 Lewis & Clark County, MT – Tax Record 2019, 1 pg
 Lewis & Clark County, MT – Tax Record - Detail 2019, 1 pg
 Lewis & Clark County, MT – Tax Record - History, 2 pgs
 State of Montana Property Record Card – 2019, 1 pg
 MTCadastral, Property Record Card, 3 pgs
 MTCadastral, Parcel Map, 1 pg
 MTCadastral, Aerial Map, 1 pg
 MTCadastral, Topography Map, 1 pg
 Selected Excerpts from Helena Zoning & Land Uses Reference Guide, 5 pgs
 2019 Helena Zoning Map, 1 pg
 Excerpt from Helena Zoning Map, 1 pg
 Montana Seismic Risk Zones, 1 pg
 Access Easement Agreement, dtd September 18, 1998, 4 pgs

SALIENT FACTS AND CONCLUSIONS

RECORD OWNER: Montana Board of Investments

PROPERTY LOCATION: Triangulated Land Parcel with 100.00 feet frontage along California Street. Southerly of the Radisson Colonial Hotel property, Northerly of the Smith School property, and southwesterly of the Board of Investments office property that is addressed 2401 Colonial Drive. The property is not addressed. Helena, Montana

ASSESSMENT CODE: 0000036185

PROPERTY TYPE: Undeveloped Land Parcel

PROPERTY RIGHTS APPRAISED: Fee Simple Interest

DATE OF REPORT: March 25, 2020

DATE OF OBSERVATION: March 9, 2020

DATE OF VALUATION: March 9, 2020

PROPERTY DESCRIPTION:

Undeveloped Land Parcel
California Street Frontage
Helena, Montana

Property Site Characteristics

Irregular Shape, Interior Location	1.815 acres (per Plat)
(Somewhat Triangulated)	79,061 sf (per DOR)
California Street Frontage	100.00 ft

Access

California Street (Assumed)
By 35' Easement from Colonial Drive (Assumed)

Topography

Slope from Southwesterly to Northeasterly

Zoning

B-2 (General Commercial District) and
R-2 (Single Family Residential District)
A strip along the California Street frontage

Highest and Best Use

Higher Density Residential Development

PROPERTY VALUATION:

Sales Comparison Analysis – Site Evaluation (\$5.00/sf)	\$400,000
Final Estimate of “As Is” Market Value of the Fee Simple Interest Two year marketing period, 12% cost of sale and 10% discount.	\$290,000

DATE OF VALUATION

March 9, 2020

ESTIMATE OF EXPOSURE TIME/MARKETING TIME

Two to Three Years

The valuation reported is subject to the ASSUMPTIONS AND LIMITING CONDITIONS found within the accompanying report. The ASSUMPTIONS AND LIMITING CONDITIONS consist of 18 standard assumptions and two Extraordinary Assumptions. There are no Hypothetical Conditions associated with the development of this appraisal. A full description of each of each of the two Extraordinary Assumptions is found in the ASSUMPTIONS AND LIMITING CONDITIONS section of this report.

Item 19 under Assumptions and Limiting Conditions is an Extraordinary Assumption that is specific to this assignment. The subject of this appraisal is an unimproved land parcel that is irregular in shape and there is 100.00 feet of frontage along California Street at the westerly area of the subject parcel. California Street is a public street and it is assumed that access to the subject property can be developed from California Street. Other than the strip of land along California Street, the subject parcel is zoned B-2 (General Commercial District). The strip of land along California Street is zoned R-2 (Single Family Residential District). This is considered an Extraordinary Assumption.

Item 20 under Assumptions and Limiting Conditions is also an Extraordinary Assumption that is specific to this assignment. It is assumed that the 35' easement along the westerly area of the Board of Investments Office property could be designated as a public access area from Colonial Drive to the subject parcel. Such an agreement would most likely be between the School District and the Board of Investments.

CURRENT RECORD OWNER

Montana Board of Investments

ADDRESS

California Street Frontage (Not Addressed)
Helena, Montana 59601

ASSESSMENT CODE

0000036185

GEO CODE

05-1888-28-3-01-20-0000

LEGAL DESCRIPTION

Real property in Lewis and Clark County, State of Montana, described as follows:

Lot 2 of the Street Bros. minor Subdivision in of the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Document No. 609143-MS.

Together with all improvements thereon and appurtenances and hereditaments thereto, including all buildings, structures, improvements, fixtures and easements appurtenant thereto.

A copy of the document from which the above legal description was obtained is included in the addendum of this appraisal report.

DEED REFERENCE

Warranty Deed

Doc. No. 3109327 Book M 34, Page 7126

Dated: June 13, 2006

Filed: June 21, 2006

Grantor: Streeter Brothers Realty Corporation, a Montana corporation, of 401 North 31st Street, Suite 1305, Billings, Montana 59101

Grantee: Montana Board of Investments of 2401 Colonial Drive, Helena, Montana 59601

CERTIFICATION OF THE APPRAISER

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have provided services, as an appraiser, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment. The appraiser was previously engaged for the appraisal service by the Client. The date of the prior report was May 7, 2018 and the effective date of value was March 20, 2018.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics & Standards of Professional Appraisal Practice of the Appraisal Institute.
- As of the date of this report, Philip L. R. Rowen has completed the Standards and Ethics Education Requirement of the Appraisal Institute for Practicing Affiliates.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
- I have made a personal inspection of the property that is the subject of this report.
- No one provided significant real property appraisal assistance to the person signing this certification.



Philip L.R. Rowen, Appraiser
MT General Certification #38

March 25, 2020

COMPETENCY PROVISION

I hereby certify that I have the necessary education and experience to perform appraisal assignments on real estate properties such as the subject. I have appraised many commercial and multi-family residential real estate properties in the community of Helena, Montana. Some of these assignments involved the valuation of the land components that were associated with the properties. I have also completed appraisal valuations of properties that only included land components. I am familiar with history and market trends in the area influenced by Helena and Lewis and Clark County. The subject of this appraisal is a small acreage land parcel that has potential for development. The parcel is unimproved, other than the grass covering. The property is located in an area that is a mix of both commercial and residential influences.

The steps that were taken to address the Competency Provision are further summarized in the SCOPE OF THE APPRAISAL and APPRAISAL DEVELOPMENT REPORT PROCESS sections of this appraisal report.

The appraiser's education and experience are addressed in the QUALIFICATIONS OF THE APPRAISER that are made a part of this report. The appraiser is board certified by the State of Montana as a Certified General Appraiser.

I hereby certify that I have taken the necessary steps, including the education and experience, to perform appraisal assignments on real estate properties such as the subject. I have appraised other commercial and residential real estate properties that included the valuation of the associated land component and I have appraised other land parcels in the community of Helena.



Philip L.R. Rowen, Appraiser
MT General Certification #38

March 25, 2020

PURPOSE OF THE APPRAISAL AND SUMMATION OF THE APPRAISAL PROBLEM

This appraisal is being made to estimate the "As Is" Market Value of all the rights of the Fee Simple Interest in the above described property in its entirety, under the stated premises, as of the effective date of appraisal.

Market Value defined (from Federal Register / Vol. 55 No. 165 / Friday, August 24, 1990 / Rules and Regulations; Subpart C – Appraisal, Section 34.42(f):

The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

Buyer and seller are typically motivated;

Both parties are well informed or well advised; and each acting in what he considers his own best interest;

A reasonable time is allowed for exposure in the open market;

Payment is made in terms of cash in US dollars or in terms of financial arrangements comparable thereto; and

The price represents the normal consideration for the property sold, unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

PROPERTY RIGHTS APPRAISED

The property rights appraised herein pertain to the "as is" market value of the fee simple interest (estate) in the property that is an undeveloped small acreage parcel that is immediately westerly of the Montana Board of Investments Office property that is addressed 2401 Colonial Drive, Helena, Montana. This parcel is also immediately south of the Delta Colonial Hotel property, north of the Smith School property and is fronted on the west by California Street. The property shape is triangulated and there is 100.00 feet of frontage along California Street.

Fee Simple Interest (estate) defined (from The Dictionary of Real Estate Appraisal, Sixth Edition, Appraisal Institute, 2015)

fee simple estate. Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by governmental powers of taxation, eminent domain, police power, and escheat.

According to the Thirteenth Edition of the Appraisal of Real Estate, Page 111, Appraisal Institute, 2008: "The complexity of real property ownership in the United States today suggests that a true fee simple interest seldom exists because nearly all properties are encumbered to some degree by easements, reservations, or private restrictions. Although most appraisers define the interest being appraised as fee simple interest, once a partial interest is created by a lease or a mortgage, the fee simple interest becomes largely theoretical. Even so, many assignments call for the valuation of fee simple interest."

The subject of this appraisal report is the property that is undeveloped and is somewhat triangulated in shape. According to the Subdivision Plat the subject parcel is 1.815 acres in area. A copy of the Plat has been placed in a following section of this appraisal report. The Plat indicates that there are a number of "waterline", "utility" or "private" easements around the perimeter of the property. Such easements are assumed to be typical of other development parcels that are found in the community.

The appraisal problem consists of:

Estimate Highest and Best Use

Estimate Market Value consistent with Highest and Best Use.

FUNCTION OF THE APPRAISAL

The function of this appraisal report is to assist the Client, Montana Board of Investments, in evaluating the asset or portfolio value of the subject property.

INTENDED USE/INTENDED USER

The intended use of this appraisal report is to assist the Client, the Intended User, in evaluating the asset or portfolio value of the subject property.

Any other use of this appraisal report by any other parties or for any other purposes is considered an unauthorized use. **The use of this appraisal is restricted to the Client for the intended purpose of determining the asset or portfolio value of the subject property. Any other third parties that may read this report are not considered intended users.**

SCOPE OF THE APPRAISAL

The scope of this appraisal has the primary function of presenting pertinent details regarding the appraised property and an “as is” market value conclusion to be utilized by the Client. The extent of the investigation and process for preparation of this appraisal report included the following:

Collection, review and analysis of locational data pertaining to the community of Helena and the larger surrounding Lewis and Clark County region.

Analysis and description of the immediate surroundings of the subject property, concluding with formulation of an opinion of the current developmental trends in the area.

General data relating to the local and regional economy, and specific data relating to the property itself, were assembled and analyzed.

An analysis of the economy in the subject region was conducted. This information was considered necessary in forming conclusions as to the long term growth prospects and economic stability of the region.

The office files of McKay Rowen Associates were researched for prior surveys that were previously conducted in order to identify commercial land sales data considered pertinent to the establishment of land values in the subject neighborhood and the community of Helena. This was necessary in determining the land value attributable to the property that is the subject of this appraisal. Land sales data included unimproved land parcels with higher density residential and commercial development potential that were scattered throughout the community of Helena, Montana. There were twelve land sales that were researched by the appraiser and compared to the subject property, as a location for potential development. The sales occurred over a period of time from as early as October 2005 to as recent as August 2019.

The results of the market analysis were thoroughly examined, and a reconciliation, or correlation of final value among was concluded in developing an opinion of the “As Is” Market Value of the Fee Simple Interest of the subject property.

An Appraisal Report was prepared, with some supporting information subsequently categorized and placed into my job file.

The subject property is an unimproved land parcel that is irregular in shape with an area of 1.815 acres according to the Plat. The Montana Department of Revenue (DOR) states the land area at 79,061 square feet. The property shape is somewhat triangulated and there is 100.00 feet of California Street frontage along a portion of the westerly area of the parcel. This appears to be the only public access exposure for the property. There is an “Existing 35’ Access Easement M21-4981” that appears to access the easterly portion of the parcel. This easement is along the westerly area of the Board of Investments office property that is addressed 2401 Colonial Drive. The easement is from Colonial Drive. This Easement is between Helena School District No. 1 and Streeter Brothers Realty Corp. and it is assumed that Streeter Brothers transferred the easement to the Board of Investments upon the prior sale of the office property. The purpose of the Easement is to provide access to Smith School over the Board of Investments office property from Colonial Drive. The Smith School property adjoins the subject parcel on the south. A copy of the Access Easement Agreement has been placed in the addendum of this appraisal report. The topography of the subject parcel slopes in a northeasterly manner from the Smith School property on the south to the Delta Colonial Hotel property on the north of the subject parcel.

There is a 35 foot wide access easement along the northwesterly area of the Board of Investments Office property site that is easterly of and adjoining a portion of the subject property. This easement allows for circulation of school busses that serve Smith School that is to the south of the subject property. It is assumed that the 35’ easement along the westerly area of the Board of Investments Office property could be designated as a

public access area from Colonial Drive to the subject parcel. Such an agreement would most likely be between the School District and the Board of Investments.

The scope is briefly described as APPRAISAL DEVELOPMENT AND REPORTING PROCESS, which follows:

APPRAISAL DEVELOPMENT AND REPORTING PROCESS

In preparing this appraisal, the appraiser:

observed the subject property on March 9, 2020. During the observation of the property, photographs of the property and surrounding area were taken by the appraiser. Some of these photographs have been placed in a following section of this appraisal report.

consulted with Russ Ring, during the development of this appraisal. Mr. Ring is the is the facility engineer for a number of properties that are managed by Executive Property Services, Inc. in the community of Helena, including the nearby Montana Board of investments Office property and the subject land parcel.

gathered information from public records sources including the city of Helena, Lewis and Clark County Assessor's Office, Treasurer's Office, and Office of the Clerk and Recorder, and the Montana State Department of Revenue (DOR) Appraisal/Assessment Office for Lewis and Clark County as it related to the subject property.

gathered information on comparable land sales in the community of Helena, Montana. In gathering market data, there were a number of individuals that were consulted in the community of Helena that are familiar commercial and residential property development and the valuation of residential and commercial real estate with development potential. Some of the information that was researched was obtained from the files of McKay Rowen Associates and was developed and researched by Philip L. R. Rowen during prior appraisal engagements.

confirmed and analyzed the data and applied the Sales Comparison Analysis as it relates to the valuation of the subject land parcel.

developed an opinion of the "as is" market value of Fee Simple Interest in the subject real estate, as supported by the Sales Comparison Analysis.

To develop the opinion of value of the real estate associated with the subject property, the Appraiser performed an appraisal process as defined by the Uniform Standards of Professional Appraisal Practice.

This Appraisal Report is a brief recapitulation of the appraiser's data, analyses and conclusions. Some supporting documentation has been retained in the appraiser's work file.

The use of this appraisal is restricted to the Client, Montana Board of Investments, for the intended purpose of determining the asset or portfolio value of the subject property. Other third parties that may read this report are not considered to be intended users of the report.

ASSUMPTIONS AND LIMITING CONDITIONS

1. This This is an Appraisal Report, in summary format, which is intended to comply with the reporting requirements set forth under Standards Rule 2-2 (a) of the Uniform Standards of Professional Appraisal Practice for an Appraisal Report. As such, it may not include complete discussions of the data, reasoning, and analyses that were used in the appraisal process to develop the appraiser's opinion of value. Supporting documentation concerning the data, reasoning, and analyses may be retained in the appraiser's file. The information contained in this report is specific to the needs of the client and for the intended use stated in this report. The appraiser is not responsible for unauthorized use of this report. The Intended Use of this appraisal report is restricted to the Client, the Montana Board of Investments.
2. No responsibility is assumed for legal or title considerations. Title to the property is assumed to be good and marketable unless otherwise stated in this report.
3. The property is appraised free and clear of any or all liens and encumbrances unless otherwise stated in this report.
4. Responsible ownership and competent property management are assumed unless otherwise stated in this report.
5. The information furnished by others is believed to be reliable; however, no warranty is given for its accuracy.
6. All engineering is assumed to be correct. Any plot plans and illustrative material in this report are included only to assist the reader in visualization of the property.
7. It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structure that render it more or less valuable. No responsibility is assumed for such conditions or for arranging for engineering studies that may be required to discover them.
8. It is assumed that there is full compliance with all applicable federal, state, and local environmental regulations and laws unless otherwise stated in this report.
9. It is assumed that all applicable zoning and use regulations and restrictions have been complied with, unless a non-conformity has been stated, defined, and considered in this appraisal report.
10. It is assumed that all required licenses, certificates of occupancy or other legislative or administrative authority from any local, state or national governmental or private entity or organization have been or can be obtained or renewed for any use on which the value estimates contained in this report are based.
11. Any sketch in this report may show approximate dimensions and is included to assist the reader in visualizing the property. Maps and exhibits found in this report are provided for reader reference purposes only. No guarantee as to accuracy is expressed or implied unless otherwise stated in this report. No survey has been made for the purpose of this report.
12. It is assumed that the utilization of the land and improvements is within the boundaries or property lines of the property described and that there is no encroachment or trespass unless otherwise stated in this report.
13. The appraiser is not qualified to detect hazardous waste and/or toxic materials. Any comment by the appraiser that might suggest the possibility of the presence of such substances should not be taken as confirmation of the presence of hazardous waste and/or toxic materials. Such determination would require investigation by a qualified expert in the field of environmental assessment. The presence of substances such as asbestos, urea-formaldehyde foam insulation or other potentially hazardous

materials may affect the value of the property. The appraiser's value estimate is predicated on the assumption that there is no such material on or in the property that would cause a loss in value unless otherwise stated in this report. No responsibility is assumed for any environmental conditions, or for any expertise or engineering knowledge required to discover them. The appraiser's descriptions and resulting comments are the result of routine observations made during the appraisal process.

14. Unless otherwise stated in this report, the subject property is appraised without a specific compliance survey having been conducted to determine if the property is or is not in conformance with the requirements of the Americans with Disabilities Act. The presence of architectural and communications barriers that are structural in nature that would restrict access by disabled individuals may adversely affect the property's value, marketability, or utility.
15. Any proposed improvements are assumed to be completed in a good workmanlike manner in accordance with the submitted plans and specifications that have been submitted to the client and provided to the appraiser.
16. The distribution, if any, of the total valuation in the report between land and improvements applies only under the stated program of utilization. The separate allocations for land and buildings must not be used in conjunction with any other appraisal and are invalid if so used.
17. Possession of this report, or a copy thereof, does not carry with it the right of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the written consent of the appraiser, and in any event, only with properly written qualification and only in its entirety.
18. Neither all nor any part of the contents of this report (especially any conclusions as to value, the identity of the appraiser, or the firm with which the appraiser is connected) shall be disseminated to the public through advertising, public relations, news, sales, or other media without prior written consent and approval of the appraiser.
19. Assumption 19 is an Extraordinary Assumption specific to this assignment. The subject of this appraisal is an unimproved land parcel that is irregular in shape and there is 100.00 feet of frontage along California Street at the westerly area of the subject parcel. California Street is a public street and it is assumed that access to the subject property can be developed from California Street. Other than the strip of land along California Street, the subject parcel is zoned B-2 (General Commercial District). The strip of land along California Street is zoned R-2 (Single Family Residential District).
20. Assumption 20 is also an Extraordinary Assumption specific to this assignment. It is assumed that the 35' easement along the westerly area of the Board of Investments Office property could be designated as a public access area from Colonial Drive to the subject parcel. Such an agreement would most likely be between the School District and the Board of Investments.

Assumptions 19 and 20 are Extraordinary Assumptions that are specific to this appraisal. The following are two definitions of Extraordinary Assumption that have been researched by the appraiser.

Extraordinary Assumption defined (from The Dictionary of Real Estate Appraisal, Fourth Edition, Appraisal Institute, 2002)

extraordinary assumption. An assumption, directly related to a specific assignment, which, if found to be false, could alter the appraiser's opinions or conclusions. Extraordinary assumptions presume fact otherwise uncertain information about physical, legal, or economic characteristics of the subject property; or about conditions external to the property such as market conditions or trends; or about the integrity of data used in an analysis. An extraordinary assumption may be used in an assignment only if:

- It is required to properly develop credible opinions and conclusions;
- The appraiser has a reasonable basis for the extraordinary assumption;
- Use of the extraordinary assumption results in a credible analysis; and
- The appraiser complies with the disclosure requirements set forth in USPAP for extraordinary assumptions.

The appraiser has properly complied with the disclosure requirements set forth in USPAP for the use of extraordinary assumptions.

The Dictionary of Real Estate Appraisal, Fifth Edition, Appraisal Institute, 2010 provides an abbreviated definition of extraordinary assumption, as follows:

extraordinary assumption. An assumption, directly related to a specific assignment, which, if found to be false, could alter the appraiser's opinions or conclusions. Extraordinary assumptions presume fact otherwise uncertain information about physical, legal, or economic characteristics of the subject property; or about conditions external to the property such as market conditions or trends; or about the integrity of data used in an analysis. (USPAP, 2010-2011 ed.)

The Dictionary of Real Estate Appraisal, Sixth Edition, Appraisal Institute, 2015 provides the following and most current definition of extraordinary assumption, as follows:

extraordinary assumption. An assumption, directly related to a specific assignment, as of the date of the assignment results, which, if found to be false, could alter the appraiser's opinions or conclusions.
Comment: Extraordinary assumptions presume fact otherwise uncertain information about physical, legal, or economic characteristics of the subject property; or about conditions external to the property, such as market conditions or trends; or about the integrity of data used in an analysis. (USPAP, 2016-2017 ed.)

The earlier definition of extraordinary assumption is considered to be best applicable to this appraisal assignment.

REAL ESTATE TAXES AND ASSESSMENTS

The subject of this report is the undeveloped land parcel that is immediately westerly of the Montana Board of Investments Office property that is addressed 2401 Colonial Drive, Helena, Montana. This parcel is also immediately south of the Radisson Colonial Hotel property, north of the Smith School property and is fronted on the west by California Street. The property shape is triangulated and there is 100.00 feet of frontage along California Street.

The property is a small acreage parcel with an area of 1.815 acres, as reported by the DOR. There are no structural improvements on the property and coverage is grass.

The subject property is assessed as Parcel ID No. 05-1888-28-3-01-20-0000. Current (2019) assessment for the subject land is \$556,718, which is based upon $\pm \$7.04$ ($\$556,718 \div 1.815 \text{ acres} \div 43,560 \text{ sf}$) per square foot of site area. The prior (2017) assessment for the subject land was \$389,606, which is based upon $\pm \$4.93$ ($\$347,294 \div 1.815 \text{ acres} \div 43,560 \text{ sf}$) per square foot of site area. The current assessment is reported to be consistent with other land assessments in the neighborhood when consideration is given to the size of the subject parcel.

There are no structural improvements on the property and there are no assessments for the Building category. The total current assessed value of the property is \$586,718, which is significantly greater than market value of the Fee Simple Interest of the subject property as supported by this appraisal, at \$400,000. The current assessment does not appear to consider the limited development potential of the subject property, as influenced by location and access, topography and shape. The prior assessment (\$389,606) was very close to the opinion of market value, as supported by this appraisal.

The subject property is owned by the Montana Board of Investments and enjoys a partial tax-exempt status. The property is not liable for real property taxes. However, the property is liable for some of the "Specials" that are either assessed by the City of Helena, Montana or Lewis and Clark County.

Total current (2019) real property and annual assessment liability for the subject property is \$312.17, as of February 1, 2020, the date that the real estate tax file for the property was researched.

Assessments for the subject property were current as of February 1, 2020, the date that the assessment records for the subject property were most recently researched. The first one half (\$156.09) of the assessments for 2019 were paid on November 26, 2019 and the second half (\$156.08) are to be paid by May 31, 2020. Real estate taxes and assessments are due November 30, and May 31, of each year.

Photocopies of the property tax record card and assessment records obtained from the DOR and the Lewis and Clark County Assessor's and Treasurer's Offices are included in the addendum of this report. This includes a summary of the history of the taxes and assessments that were paid by the property since 2004. The greatest annual real estate tax and assessment for the property was in 2005 at a total of \$3074.92. The low is \$178.91, occurring in 2010.

The subject of this appraisal is a small acreage parcel that is unimproved and has the potential for development. The property enjoys a partial tax-exempt status. The ownership, as a public entity, is exempt from most real estate taxes and is liable for City and County assessments and "specials". **The development of this appraisal is predicated on the assumption that this tax-exempt status will continue.**

GENERAL AREA DATA – Helena, Montana

The following information was provided by others and is assumed to be accurate. The reader should be aware that some information may be dated.

The general area is located in the southwest central part of Montana on the eastern slopes of the Continental Divide. Besides its rich agricultural economy, other economies such as mining, forest products and tourism also play a roll. Recreational potential of the area includes year around fishing, big game and bird hunting, as well as winter sports such as skiing and snowmobiling. Helena lies at the center of a 250-mile circle containing 70% of the state's population. Within a 100-mile circle are four of Montana's six largest cities and 25% of the State's population. Great Falls is 90 miles to the north and is the home of Malmstrom Air Force Base. Bozeman, site of the Montana State University, is 95 miles south and east. Sixty-five miles to the south is Butte, site of the Montana School of Mines. The University of Montana is in Missoula, which is 115 miles to the west of Helena. In addition, Helena lies midway between the nation's two most popular national parks, Yellowstone and Glacier National Parks.

Agriculture remains a mainstay of the area, with mixed livestock and crops common. The University of Montana Economics Department has rated agriculture as the largest basic industry in Montana, accounting for over 30% of the State's employment, labor income, and gross sales. Approximately 64% of the State's 93 million acres are used for ranching and farming. This same source has rated this area of the state as the highest producer of livestock and fourth highest for crops. Diversifying across livestock and crops may create a level of stability not found in single production uses. Area producers are particularly adept at using the resources available in an efficient manner.

Montana's forest products industry has seen steadily shrinking of available timber on federal lands. This has been partially offset by rising lumber prices and increase in private timber sales. Lumber prices reached the highest prices seen in two decades during June 2018. After peaking, lumber prices plunged through January 2019 and ended the year approximately 35 percent below the 2018 high point and are still hovering above the 20-year average. The most recent figures show that federal land provided less than 200 million board feet while private timber sales provided 700 million board feet. The amount of harvestable timber may be greatly increased as a result of heavy fire damage from the recent forest fires in the State. Several fires occurred across the region, with plans for salvage harvesting in differing locations. Additional salvage harvesting of timber is occurring throughout the area as a result of pockets of "beetle killed" trees. In the face of declining lumber prices and rising interest rates through July 2019, Montana's sawmills and loggers feared hard times. However, several factors including 2 percent increase in new home starts during the third quarter of 2019, falling mortgage rates, declining lumber production capacity in Canada, as well as tariffs on Canadian lumber coming into the U.S., helped keep Montana mills afloat. Total forest industry employment in 2013 was about 7,000 employees, up a little over 2% from 2012 and was approximately 8,000 in 2018, an increase of 14%. Lumber production through the first nine months of 2019 was 364 million board feet, down only 2 percent compared to the same period in 2018. Though employment at Montana mills over the same period was down less than 1 percent, wages for production workers slipped by about 6 percent since 2018.

Tourism and recreational uses are becoming major industries in this part of Montana. The Missouri River, which runs through the area, was the route explored by Lewis & Clark, for whom the county is named. This year has been the focus of many bicentennial celebrations honoring Lewis & Clark.

The Gates of the Mountains is located approximately 20 miles north of Helena along the Missouri River. The Missouri bisects the Helena Valley.

Waterton-Glacier International Peace Park straddles the U.S. and Canadian border. Visitation to Glacier Park has varied in recent years with the record visitations in 2017 at 3,305,512. Visitations to Glacier Park have tended to increase since 2011 when visitations declined to 1,853,564. The total visitors to Glacier Park were 2,031,348 in 2009, 2,200,048 in 2010, 1,853,564 in 2011, 2,162,035 in 2012, 2,190,375 in 2013. This represents

an 8.3% increase in park visitors in 2010 and a decrease in park visitors of 15.8% in 2011 and increases of 16.6% and 1.31% in 2012 and 2013. Visitations continued to increase in 2014 (2,338,528), 2015 (2,366,056), 2016 (2,946,631) and 2017 (3,305,512). This represents visitor increases of 6.76%, 1.18%, 24.5% and 12.2% to Glacier Park over this four-year period. The large increase in visitation to Glacier Park in 2016 was result of the 100th Anniversary of the National Park Service. Park visitation in 2018 was 2,965,309, a decline of 10.3% from 2017. Much of this decline was a result of forest fires in the region.

Yellowstone Park experienced a significant increase in visitations from 2009 to 2010, a decline in 2011 and upward and downward trends in visitations in 2012 and 2013. There were 3,295,187 visitors during 2009, 3,640,185 in 2010, 3,394,326 in 2011, 3,447,729 in 2012 and 3,188,031 in 2013. The visitations in 2011, 2012 and 2013 are above the visitations seen prior to 2008. Visitations to Yellowstone increased in 2014 through 2016 and declined in 2017. Annual visitations to Yellowstone Park during these periods was 3,513,484, 4,097,710, 4,257,177 and 4,116,524. Visitations to Yellowstone park in 2018 were 4,115,000, a decline of only 1,524 from 2017

Tourism officials expect long-term growth in this industry with forecasted increases of one to two percent.

Helena began as a mining community around 1864. Some mining activity continues; however, changes in environmental regulations have slowed this industry over the past 10 years. One large gold mine continues to operate half a mile south of the city at present. Numerous smaller operations are scattered throughout the area. However, as gold prices declined during 2012 and 2013, the economic viability of this segment of the local economy suffered. The Drumlummon mine located north of Helena in Marysville closed mid-way through 2013. However, this economic event was more than offset by favorable health care, government and government-related services industries that have been growing in the community.

The 2013 and 2015 population of Lewis and Clark County was reported at 65,300 and 66,418, up slightly from the 2011 estimate of 63,395. The 2017 estimate of population at 67,849 is up 2.15% from the 2015 estimate. The 2018 population estimate for Lewis and Clark County is 68,700, an increase of 1.25% over 2017. Approximately 82% of these residing in the Greater Helena area, with Helena's share of Lewis and Clark County's employment and income near 90%. Helena lies near the southern end of the county and has a sizeable population in the adjacent counties who travel to the city for shopping, employment, etc. Overall, a population of 70,000+ resides in the immediate area. Census data indicates an increase in County population of 8.18% over 2010. The city has a history of 4.8% growth while the surrounding area shows a 17.3% growth rate over the past decade. Overall, the population of Montana shows a growth rate of 9.7% over the same time period.

The US Census Bureau estimate for the population of Montana was 2010 is 989,415. The 2019 estimate for the State is 1,068,778, an increase of 8.02%, or an annual average population increase of 0.89% over the past nine years. The estimate for Lewis and Clark County population is 68,700, or 6.43% of the population of the State at this time.

Jefferson County to the south of Helena grew 6.04% in population from 2010 to 2018 with most growth recorded in the northern end near Helena. There are numerous residential subdivisions in this area located within five miles of the city. Two of the communities at the southern end of Jefferson County, including the county seat, actually declined in population. Jefferson County increased in population of 7,939 to 11,408 from 1990 to 2010, or 43.7%. The 2018 population of Jefferson County is reported at 12,097.

Broadwater County, to the east of Lewis and Clark County, also reported as one of the state's fastest growing areas, with an increase of population of 8.53% between 2010 and 2018 and increases in population of 28.0% and 32.0% for the two ten-year periods between 1990 and 2010. Most of the increases in population of Broadwater County were near Helena. Several newer subdivisions are located just across the county line about 15 miles east of Helena.

The Helena Chamber of Commerce and the City Building Department reported \$50.4, \$48.1, \$49.3 and \$68.9 million in commercial construction permits in 2012, 2013, 2014 and 2015 compared to \$42.0 million in

commercial construction permits in 2011. 2012, 2013, 2014 and 2015 show increases in commercial construction development compared to 2011, yet, other than 2015, are less than the value of commercial development in 2008, 2009 and 2010. More recent tabulations of commercial construction permits for the City of Helena were \$58.3, \$44.2, \$84.1 and \$49.6 in 2016, 2017, 2018 and 2019. The large increase in commercial construction permits in 2018 was a result of new schools that were developed in the community and new retail development. A tabulation of the Helena commercial and residential building permits follows. There were \$26.5 million in residential permits for 2011, compared to \$29.2 million in residential permits 2010. Residential building permits in 2012 and 2013 remained relatively stable at \$27.4 and \$26.5 million. However, there was a significant increase in residential building permit value for 2014. The 2014 residential building permits for 2014 totaled \$41.8 million, an increase of 57.7% over 2013. Much of this increase was attributed to multifamily residential development of apartment units above five units per project. Six multifamily projects in December 2014 attributed \$18.9 to the 2014 residential total. The number of residential units increased significantly to 301 in 2015, again a result of a number of multifamily apartment units that were developed. The total value of residential permits declined by 33.3% during this same period. The total residential permits for 2016 and 2017 declined and increased in 2018, to a level that was above 2015 and was similar to 2015 in 2019. The value of residential permits was greatest at \$48.6 million in 2016. Both categories support some year over year increase building permit values in 2011 and 2012 and declines in permit values in 2013 compared to 2012. There was a significant increase in the value of commercial permits from 2011 to 2012, with an increase of 20.0%. This the result of development of some larger office developments in that time period. The following is a tabulation of the commercial and residential building permit history for the community of Helena for the years 2006 through 2019. Residential development was greatest in 2006, with 241 new residences permitted at a cost of \$35.6 million until 2014 and 2016 when \$41.8 \$48.6 million in residential permit value was developed. The greatest amount of commercial permits were experienced in 2018, with 245 permits when commercial permit value was \$84.1 million. Prior high commercial permit value were in 2009 at \$64.8 million and \$68.9 million in 2015. The 2009 permit value was attributed to significant development of large projects in 2008, including development on the Saint Peter's Hospital Campus. Much of the 2010 and 2014 development was attributed to remodeling and upgrading of existing commercial properties, as well as development of smaller commercial projects. The State Fund Building project was completed in June of 2010 and was permitted in 2008 at a cost of \$24,107,278. This project was a large contribution to the total 2009 commercial permit value. There were a large number of new and remodeled commercial developments that were permitted in 2015, including the new Blue Cross Blue Shield property and the new Montana DNRC building. The large increase in commercial permit value in 2018 was a result of new school development and retail development in the community.

Helena Commercial and Residential Building Permit Trends

Year	Commercial Permits	Trend	Commercial Value	Trend	Residential Permits	Trend	Residential Value	Trend
2006	179		\$59.1 mil		241		\$36.5 mil	
2007	187	+4.35	\$44.9 mil	- 24.0%	216	-10.4%	\$31.2 mil	-14.5%
2008	175	-6.4%	\$59.8 mil	+ 33.2%	184	-14.8%	\$21.0 mil	-32.7%
2009	196	+10.7%	\$64.8 mil	+ 8.4%	226	+22.8%	\$21.5 mil	+2.4%
2010	231	+12.0%	\$53.7 mil	- 17.1%	244	+8.0%	\$29.2 mil	+35.8%
2011	215	-8.3%	\$42.0 mil	- 21.8%	211	-13.5%	\$26.5 mil	-9.25%
2012	209	-2.79%	\$50.4 mil	+20.0%	195	-7.58%	\$27.4 mil	+3.40%
2013	215	+2.87%	\$48.1 mil	- 4.56%	215	+ 10.3%	\$26.5 mil	-3.28%
2014	229	+16.8%	\$49.3 mil	+2.49%	205	-4.65%	\$41.8 mil	+57.7%
2015	261	+14.0%	\$68.9 mil	+43.2%	301	+46.8%	\$33.3 mil	-20.3%
2016	217	-16.8%	\$58.3 mil	-24.1%	286	-5.00%	\$48.6 mil	+46.0%
2017	188	-13.3%	\$44.2 mil	-13.9%	228	-20.3%	\$29.3 mil	-39.7%
2018	245	+30.3%	\$84.1 mil	+90.3%	312	+36.8%	\$38.7 mil	+32.1%
2019	216	-11.8%	\$49.6 mil	-41.0%	303	-2.90%	\$39.5 mil	+2.10%

The Bureau of Business and Economic Research in Missoula, Montana, had predicted a stable, moderate annual growth rate of 2% per year over the next three years in nonfarm earnings in Lewis and Clark County. The median household income in Lewis and Clark County in 2017 was \$60,336 and increase of 2.51% over 2016 and an increase of 8.49% above 2014. This is the highest micropolitan city in Montana. Unemployment trends in Helena over the past six years have trended similar to national and regional trends. December unemployment rates for 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 and 2018 were 2.6%, 1.9%, 4.0%, 4.6%, 5.1%, 5.2%, 5.3%, 3.8%, 3.1%, 2.9%, 3.2%, 3.1% and 3.1%, respectively. The September 2019 unemployment rate for Helena was 2.7%, with the unemployment rate for Montana at 3.0% and the National unemployment rate at 3.5% at that time.

Historically Helena has been the most stable economy of the larger cities in the State, with higher median income levels. Much of this stability is a result of government employment in the community, with 53% of the local economy supported by State Government employment. With the addition of Federal and Local Government added, 72% of the local employment is associated with government employment in the local economy.

Data published by the Department of Labor and Industries indicates that almost 75% of wages paid in Lewis and Clark County are in the Government and Services Sectors. No change is anticipated in the economic base. All of these indicators tend to indicate a slow and steady economic growth for the Greater Helena area.

The Lewis and Clark County economy is fairly stable because of the heavy government employment influence. Helena is the primary medical hub for Lewis and Clark, Broadwater, and Northern Jefferson Counties, with active physician recruitment and a significant \$43+ million expansion at St. Peter's Hospital in 2004. Residents in the Helena market area have a greater percentage of income available for non-housing needs than Gallatin or Missoula Counties but less than Cascade County or Broadwater County, and have a higher median household income than all but Gallatin County of the closely surrounding counties, which could indicate a better food and beverage, retail and recreational environment.

Helena has good access to all parts of the region. Interstate 15 connects north to Great Falls and Canada; and south to Butte, Salt Lake City and the southern United States. US Highway 12 provides access to Interstate 90, 45 miles to the west, for the northwest states. Highway 87 joins Interstate 90 approximately 60 miles east of Helena providing access further east.

Rail Link railroad provides freight transportation with a depot in Helena. Air transportation is from the city/county airport served by Delta Air Lines to its hub in Salt Lake City, Alaska Airlines with a hub in Seattle and United Airlines with a hub in Denver, as well as local service.

SUBJECT NEIGHBORHOOD

The subject of this appraisal is an undeveloped land parcel that is immediately west of the Board of Investments large office property that is addressed as 2401 Colonial Drive, Helena, Montana. The subject parcel is also immediately south of the Delta Colonial Hotel property that is a significant hospitality property that is located at the intersection of Colonial Drive and California Street. The subject property is abutted on the south by the Smith School property. Smith School is a public elementary school. Along a portion of the westerly area of the subject parcel is California Street. The only direct exposure of the property to public streets is along the 100.00 feet of frontage along California Street. The property shape is triangulated. The property is undeveloped and is improved with grass cover.

The general subject neighborhood is the area that is most influenced by Saint Peter's Hospital and associated facilities. St. Peter's Hospital is a premiere health care facility that provides health care to a five-county region of southwest Montana. St. Peter's employs over 1,200 staff members that provide medical care and service in the areas of family practice, specialty care, surgery, cancer treatment, orthopedics, cardiology, behavioral health, hospice and urgent care. The hospital was originated in the community in 1883 and the present hospital was developed in the current location in 1968. There were additions to the hospital in 1999, 2004 and a four-story patient wing was added in 2008. The hospital is addressed 2475 Broadway. The hospital is three blocks southeasterly of the subject. A new multi-specialty building (St. Peter's Medical Group) was developed to the north of the hospital in 2008. This is a three-story 80,000 square foot medical building. This was a \$15 million project that includes exam rooms, laboratory services, diagnostic imaging services, infusion clinic and outpatient pharmacy.

The Shodair Children's Hospital is located south and easterly of the subject property and is addressed 2755 Colonial Drive. Shodair began as a home for orphaned children in 1896. As Shodair evolved to meet the needs of Montana's children, it became the first facility in the state to treat children with polio, the first facility with a department of medical genetics and the first with a dependency unit for adolescents. Shodair Children's Hospital employs between 260 – 270, with a 2011 payroll of nearly \$11 million. The Child and Adolescent Psychiatry Program has four units that provide a total of 88 beds. This Program had 784 admissions in 2011. Other services provided at Shodair include Clinical Genetics, Laboratory, Cytogenetics, DNA and Newborn Screening Follow-up Program. This Hospital serves Montana, as well as surrounding states.

Included in this section of the report is a Neighborhood Map with the subject location designated. The neighborhood is that area that is bound on the east by Colonial Drive and Interstate 15. On the south is Shodair Drive and Tracy Drive and the neighborhood is bound on the west by California Street. To the east of California Street is established residential neighborhoods of south Helena. To the south are scattered residential neighborhoods that are typically newer areas and plattings that have been developed in the past 15 to 20 years. The newer Nob Hill residential and commercial development is further south of the neighborhood and is located at the Helena South I-15 interchange that was completed approximately eight years ago.

The Delta Colonial Hotel and Convention Center is at the north of the neighborhood at the confluence of Colonial Drive and California Street.

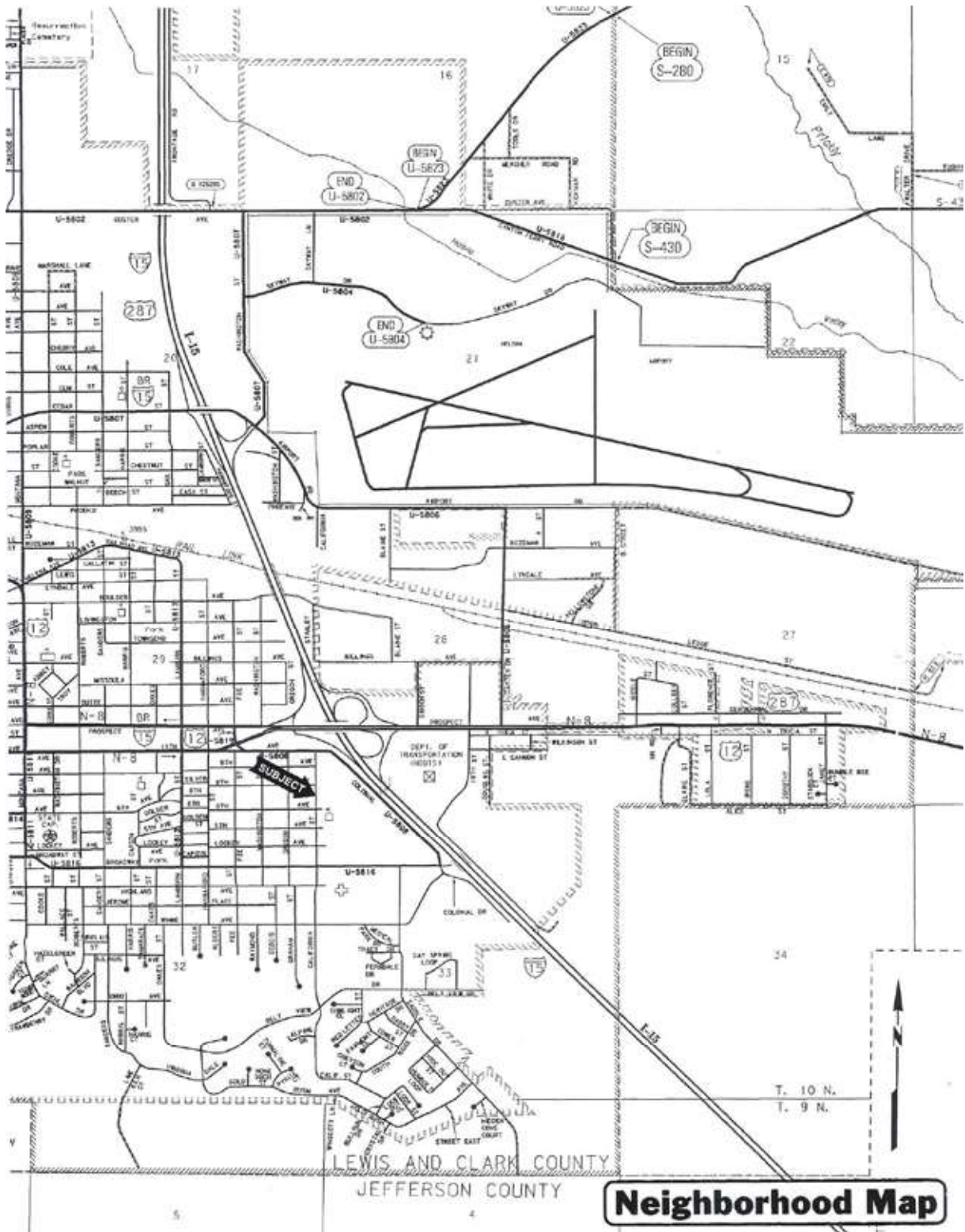
Properties that are scattered throughout the subject neighborhood represent a mix of commercial properties that are typically medical related providing support services, as well a traditional office and service properties. There is a mix of owner-occupied and multi-tenant occupied properties that include offices of many small medial specialty practices and dental related practices.

The area is favorably influenced by convenient access to the community and all major traffic arterials serving Helena. The subject is located at the westerly fringe of the neighborhood and is not only influenced by the commercial developments along Colonial Drive but is influenced by the residential developments to the west and south of the subject property. Immediately south of the Smith School property is a large Colonial Terrace family apartment project. This project is developed with 18 4-unit apartment buildings and is developed on a 5.00 acre parcel. The project was developed in 1977.

The area is by no means stagnate or declining, as evidenced by the continued development that is occurring in the neighborhood, both in the private sector and continued development on the St. Peter's and Shodair Children's Hospital campuses. Within the past ten plus years and to the southeast of the subject there has been the development of a small dental clinic (Crowley Dentistry) and a small medical clinic (Nash Spine) at 2744 and 2748 Colonial Drive, respectively. Further south on Colonial Drive in the Nob Hill Addition there was a new dental clinic developed in 2013. Also in this area are six new owner-occupied or multi-tenant professional buildings that are occupied by professional office, dental or medical office occupancies.

The former Colonial Inn Hotel that was a Red Lion property recently underwent a complete redevelopment and is affiliated with Delta Hotels by Marriott.

Included in this section are two exhibits that are labeled Neighborhood Map, with the subject location identified. One of the exhibits is an aerial photograph of the neighborhood.





Neighborhood Map

Undeveloped Land Parcel
Board of Investments Property
California Street Frontage
Helena, Montana

HISTORY OF THE SUBJECT

The subject of this appraisal is an undeveloped land parcel that is immediately west of the Board of Investments large office property that is addressed as 2401 Colonial Drive, Helena, Montana. The subject parcel is also immediately south of the Radisson Colonial Hotel property that is a significant hospitality property that is located at the intersection of Colonial Drive and California Street. The subject property is abutted on the south by the Smith School property. Smith School is a public elementary school. Along a portion of the westerly area of the subject parcel is California Street. The only direct exposure of the property to public streets is along the 100.00 feet of frontage along California Street. The property shape is triangulated. The property is undeveloped and is improved with grass cover.

There was very limited public records information available for the property. The subject property was deeded to Montana Board of Investments by Warranty Deed on June 13, 2006. The property was acquired from Street Bothers Realty Corp., The developer of the large Montana Board of Investments Office property that is nearby. It appears that the subject parcel is a remnant parcel that was a portion of the original larger parcel that was acquired by Street Brothers.

It was reported to the appraiser that there has been no interest by the Board of Investments to develop the property.

It was also reported that the property has not been offered for sale.

DESCRIPTION OF THE SUBJECT

The subject of this appraisal is an undeveloped land parcel that is immediately west of the Board of Investments large office property that is addressed as 2401 Colonial Drive, Helena, Montana. The subject parcel is also immediately south of the Delta Colonial Hotel property that is a significant hospitality property that is located at the intersection of Colonial Drive and California Street. The subject property is abutted on the south by the Smith School property. Smith School is a public elementary school. Along a portion of the westerly area of the subject parcel is California Street. The only direct exposure of the property to public streets is along the 100.00 feet of frontage along California Street. The property shape is triangulated. The property is undeveloped and is improved with grass cover.

As an aid in describing the subject, there are a number of photographs of the property and improvements that are in this section of the report. Also included in this section are an aerial map, maps, and plats or surveys, etc. These exhibits are intended for visualization purposes to aid in the description.

The following is a brief summary description of the subject property.

SITE

The site is undeveloped and is improved with grass cover. The site is a small acreage parcel that is irregular in shape and is triangulated. There is 100.00 feet of frontage along California Street at the west area of the property. This is the only public exposure to the property and access has not been developed to the property along California Street. The property is legally described as Lot 2 of Streeter Bros. Minor Subdivision, City of Helena, Lewis and Clark County, Montana, with an area of 1.815 acres. Included in this section of the report is a photocopy reduction of an exhibit that is labeled Survey that is intended to aid in the description of the site.

California Street is a bituminous paved arterial with formed concrete curb/gutter system. Frontage along the street is grassed and the property is at grade to California Street. California Street is a north south arterial that provides access from Colonial Drive on the north to residential properties to the south. The street slopes in a northerly direction to Colonial Drive.

The property is at grade on the east to some of the Montana Board of Investments Office property. The subject property slopes to the Delta Colonial Hotel property and is below grade to the Smith School property that is to the south of the subject. There are a few residential dwellings that “back” to a portion of the subject property along the west. These properties front along California Street. Overall topography of the site slopes in a northeasterly direction toward the Delta Colonial Hotel property.

It is assumed that all city utilities are available and could be provided to the site. The City of Helena provides water and sewer services to the area. NorthWestern Energy provides electricity and natural gas services to the area.

The largest portion of the subject site is zoned B-2 (general commercial). Quote from the City’s Zoning Manual: “The B-2 (general commercial) district provides for a compatible residential uses and a broad range of commercial and service uses that serve large areas of the City and that are normally required to sustain a community”.

A small area of the site along California Street is zoned R-2 (single family residential district). Quote from the City’s Zoning Manual: “The R-1/R-2 (residential) districts provide for residential dwellings and limited nonresidential development that protects and enhances the residential nature of the area.”.

Zoning authority lies with the City of Helena. Included in the addendum of this report are excerpts from the zoning manual and Zoning Maps with the subject location indicated. I have retained a copy of the Principal Land Uses by District tabulation that was found in the General Provisions of the City Code for Helena and listed under the heading Chapter 2 Land Uses. This tabulation outlines the permitted (P), not permitted (NP) and uses

that are allowed through the conditional use process (CUP) for the B-2 and the R-2 designations. The B-2 designation allows a wide variety of residential, commercial, institutional, healthcare and some instructional uses are permitted, educational facilities are permitted as conditional uses and open space development is allowed. Limited recreational or entertainment development is allowed in the B-2 designation. Agricultural, industrial and warehouse uses, as well as other uses of the property, are excluded. The subject of this appraisal is an unimproved land parcel that is irregular in shape and there is 100.00 feet of frontage along California Street at the westerly area of the subject parcel. California Street is a public street and it is assumed that access to the subject property can be developed from California Street. This is considered an Extraordinary Assumption and is discussed in Assumption 19. Other than the strip of land along California Street, the subject parcel is zoned B-2 (General Commercial District). The strip of land along California Street is zoned R-2 (Single Family Residential District).

The subject is located near the Helena Area Transit Service (HATS) city bus route. The Transit Service (Capital Transit) provides scheduled bus service to the area five days a week. The HATS is a designated bus service. The bus stop for the neighborhood is at the St Peter's Hospital to the south of the subject. Service is in operation from 7:00AM to 6:00PM Monday through Friday. Bus schedule is an hour and fifteen minute schedule and the bus service has a 10-minute window time at all of the bus stop locations.

It was confirmed with the City of Helena Office of Community Development that the subject property is not located in a SFHA. The FEMA Map Panel Number for the subject area is 30049C2350E. This Map Panel has not been printed.

Included in the addendum of this report is a copy of the Montana Seismic Risk Zones Map obtained from the Lewis and Clark County Disaster and Emergency Services office. The subject is located within an area noted as Seismic Risk Zone 3. Seismic activity does exist in the area and the Map indicates a possibility of damage in Zone 3.

The appraiser is not qualified to render an environmental assessment of the subject property and it is assumed that there are no environmental influences that would affect the property. During the observation of the property there was no obvious evidence that would indicate existence of environmental conditions that would affect the subject. As noted in each of the State Lease Contracts under Environmental Hazards "The Lessor hereby represents and warrants that no leak, spill, release, discharge, emission or disposal of hazardous or toxic substances has occurred on the leased premise to date and that the soil and groundwater on or under the leased premise are free of toxic or hazardous substances as of the date that the term of this lease commences". There are other representations made by the Lessor that address environmental hazards. As noted in Assumption 13, it is assumed that there are no environmental conditions that would affect the subject property. The Client has not provided the appraiser with any environmental analyses of the property.

SITE IMPROVEMENTS

The subject property is an undeveloped site that is not improved with site improvements or structural improvements. The site cover is grass.

BUILDING IMPROVEMENTS

The subject property is an undeveloped site that is not improved with site any building or structural improvements.

SUMMARY OF THE SUBJECT

Undeveloped Land Parcel
California Street Frontage
Helena, Montana

Property Site Characteristics

Irregular Shape, Interior Location	1.815 acres (per Plat)
(Somewhat Triangulated)	79,061 sf (per DOR)
California Street Frontage	100.00 ft

Access

California Street (Assumed)
By 35' Easement from Colonial Drive (Assumed)

Topography

Slope from Southwesterly to Northeasterly

Zoning

B-2 (General Commercial District) and
R-2 (Single Family Residential District)
A strip along the California Street frontage

Highest and Best Use

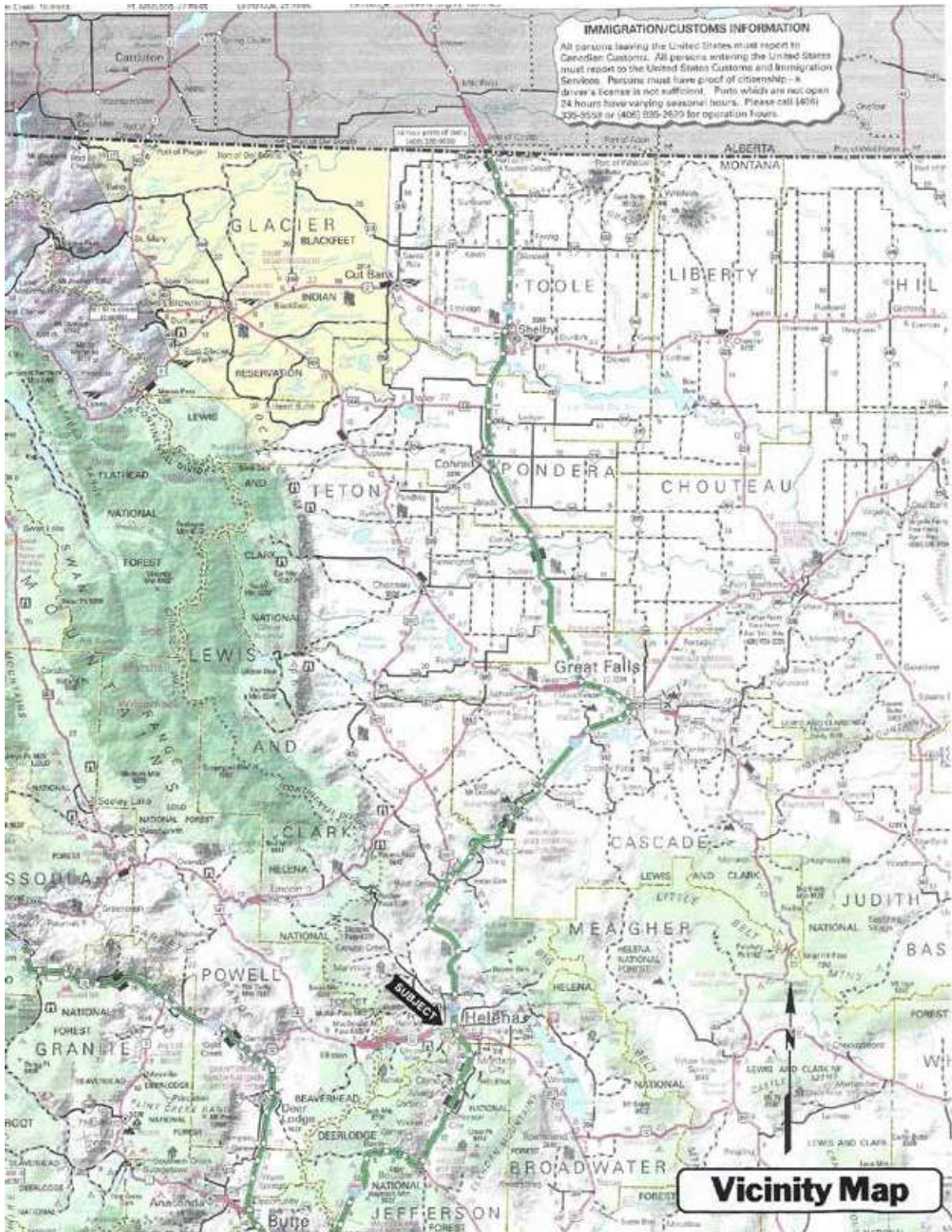
Higher Density Residential Development

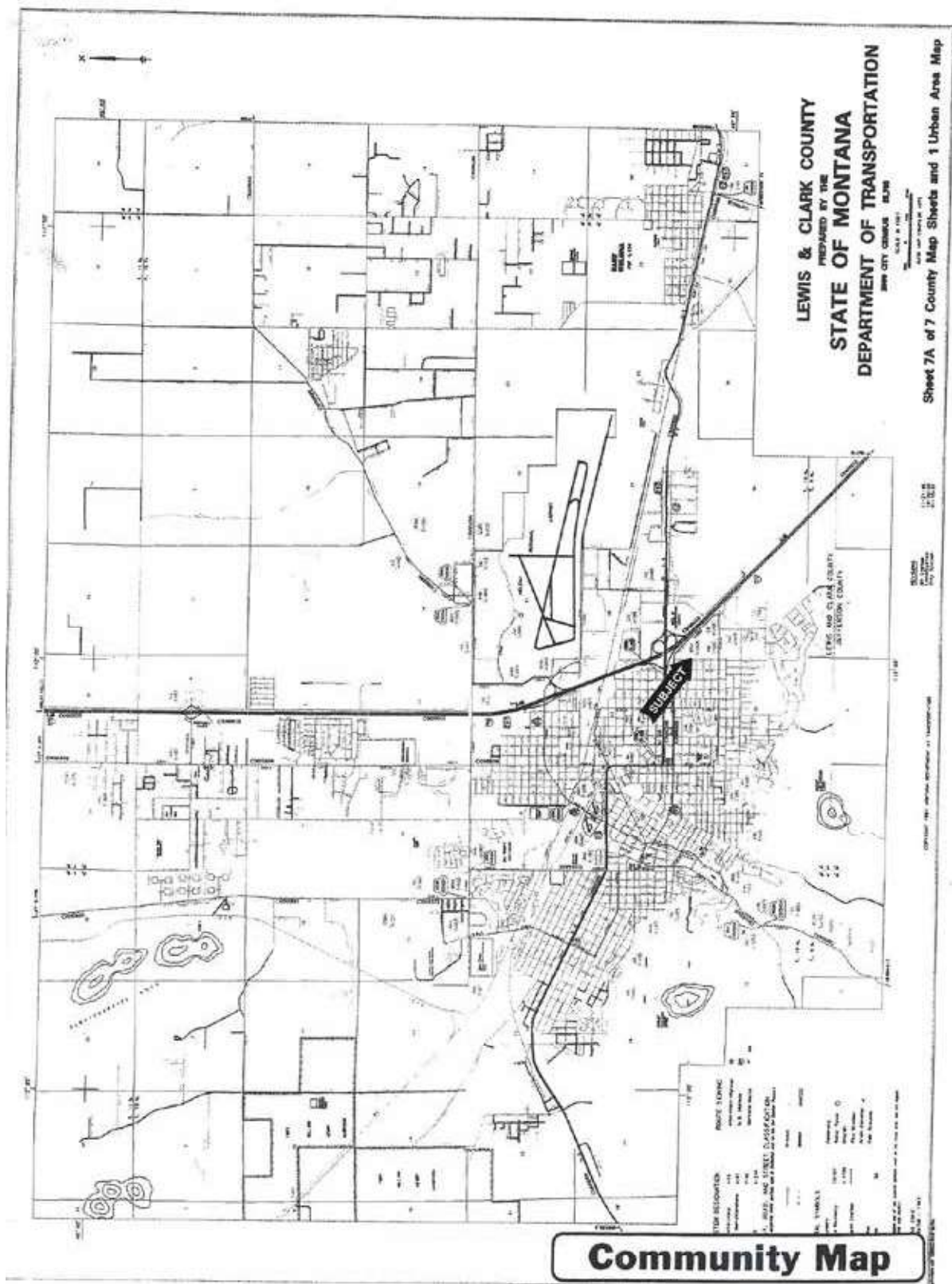


Aerial Photograph

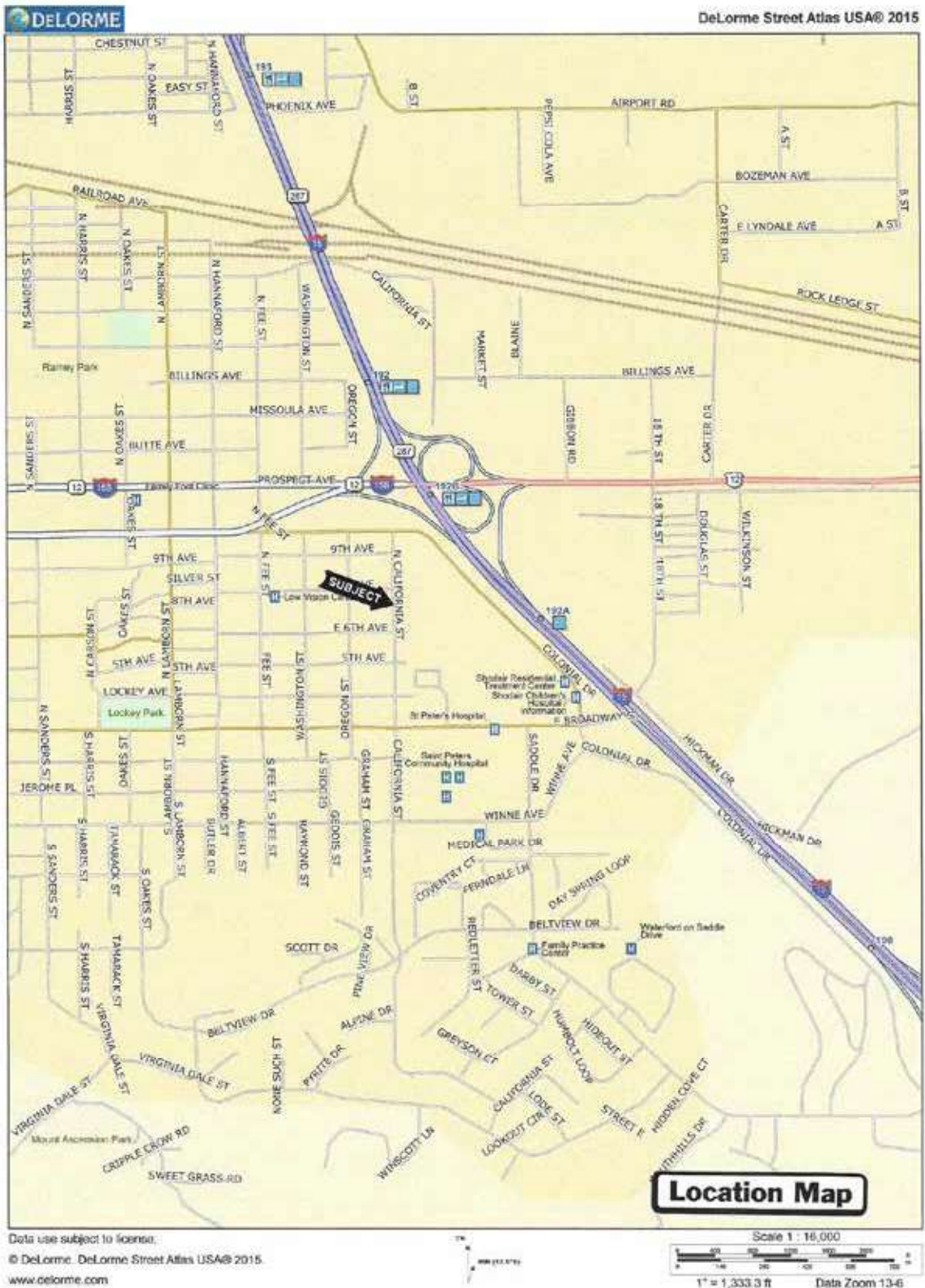
	
<p>Neighborhood – California St – View S</p>	<p>Neighborhood – California St – View N</p>
	
<p>California St – Frontage – View NE</p>	<p>California St Frontage – View SE</p>
	
<p>Subject from California St – View E</p>	<p>Subject from Easement Road – View W</p>

 <p>A photograph showing a wide, paved area, likely a parking lot or road, with a grassy field and some trees in the background under a cloudy sky. A date stamp '3.9.2020' is visible in the bottom right corner.</p>	 <p>A photograph showing a paved area with yellow parking lines, a grassy field, and some trees in the background under a cloudy sky. A date stamp '3.9.2020' is visible in the bottom right corner.</p>
<p>Subject from Delta Hotel Property – View SE</p>	<p>Subject from Delta Hotel Property – View SW</p>
 <p>A photograph showing a paved road leading towards a large brick building with a red roof. There are trees and a grassy area on the right side. A date stamp '3.9.2020' is visible in the bottom right corner.</p>	 <p>A photograph showing a paved road leading towards a large brick building with a red roof. There are trees and a grassy area on the left side. A date stamp '3.9.2020' is visible in the bottom right corner.</p>
<p>Easement Road from Colonial Dr – View S</p>	<p>Easement Road to Colonial Dr – View N</p>
 <p>A photograph showing a paved road with yellow lines, leading towards a grassy field and some trees in the background under a cloudy sky. A date stamp '3.9.2020' is visible in the bottom right corner.</p>	 <p>A photograph showing a paved road with yellow lines, leading towards a grassy field and some trees in the background under a cloudy sky. A date stamp '3.9.2020' is visible in the bottom right corner.</p>
<p>Neighborhood – Colonial Drive – View West</p>	<p>Neighborhood – Colonial Drive – View East</p>





Undeveloped Land Parcel
 Board of Investments Property
 California Street Frontage
 Helena, Montana



6537

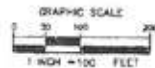
609143/143
SUBJECT: JAMES D. & ARL
LIFE & CLARK ST.
HELENA, MT.

ORDER - E. BY RD. 50

600
-500

STREETER BROS. MINOR SUBDIVISION PLAT

LOT 6-AB-2 DOC. NO. 600805/AB, LOCATED IN THE SOUTHEAST QUARTER OF SECTION 29,
THE SOUTHWEST QUARTER OF SECTION 28, AND THE NORTHWEST QUARTER OF SECTION 33,
TOWNSHIP 10 NORTH, RANGE 3 WEST, P.M.M., CITY OF HELENA,
LEWIS AND CLARK COUNTY, MONTANA



- LEGEND**
- EXISTING PAVEMENT SET
EX. DRIVE TO TOWN PLASTIC CAP
TOWN PL. DRIVE
 - EXISTING ROAD 1/2 IN CONC.
EX. DRIVE TO TOWN PLASTIC CAP
 - EXISTING PAVEMENT ROAD (NO DRIVE)
 - EXISTING ALUMINUM CAP
 - EXISTING DRIVEWAY
 - EXISTING DRIVEWAY

OWNERS OF THE TRACTS

STREETER BROS. REALTY CORP.

REASON FOR SURVEY

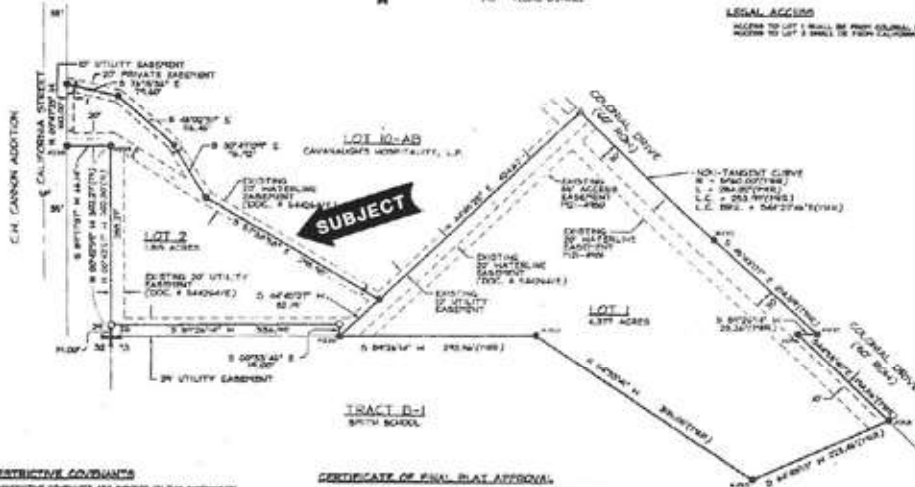
TO SET THE CORNERS OF THE TRACTS

BASIS OF MEASUREMENT

THE MEASUREMENTS OF LOT 6-AB-2 ARE

LEGAL ACCORDS

ACCORD TO LOT 1 SHALL BE FROM COLUMBIA DRIVE
ACCORD TO LOT 2 SHALL BE FROM CALIFORNIA STREET



RESTRICTIVE COVENANTS

RESTRICTIVE COVENANTS ARE IMPOSED ON THIS SUBDIVISION
AND ARE FILED IN BOOK _____ PAGE _____ OF RECORDS.

CERTIFICATE OF COUNTY TREASURER

I HEREBY CERTIFY THAT THE ABOVE DESCRIBED TRACTS ARE
NOT SUBJECT TO ANY TAXES OR SPECIAL ASSESSMENTS
IMPOSED OR TO BE IMPOSED ON THE LAND DESCRIBED IN THIS PLAT

PROPERTY IDENTIFICATION NUMBER (PIN) 100-28-3-01-01-00-00
DATE THIS 14th day of February, 2008
Paula Diller, County Treasurer

CERTIFICATE OF RECORDS

THIS SUBDIVISION IS LOCATED WITHIN A PLANNED PLANNED AREA AND A FIRST CLASS MUNICIPALITY THAT WILL
FURNISH PUBLIC UTILITIES FOR THE SUPPLY OF WATER AND SEWERAGE OF SEWERAGE AND SOLID WASTE AND
THEREFORE IS NOT SUBJECT TO THE PROVISIONS OF THIS PART

CERTIFICATE OF DESIGNATION

WE HEREBY CERTIFY THAT THE ABOVE DESCRIBED TRACTS ARE NOT SUBJECT TO ANY TAXES OR SPECIAL ASSESSMENTS
IMPOSED OR TO BE IMPOSED ON THE LAND DESCRIBED IN THIS PLAT

RESIDING AT A POINT ON THE FIRST LINE OF SECTION 28, TOWNSHIP 10 NORTH, RANGE 3 WEST, P.M.M., CITY OF HELENA,
LEWIS AND CLARK COUNTY, MONTANA, I HEREBY CERTIFY THAT THE ABOVE DESCRIBED TRACTS ARE NOT SUBJECT TO ANY TAXES OR SPECIAL ASSESSMENTS
IMPOSED OR TO BE IMPOSED ON THE LAND DESCRIBED IN THIS PLAT

THE ABOVE DESCRIBED TRACT CONTAINS LAND AND IS SUBJECT TO ALL EXISTING EASEMENTS AND ENCUMBRANCES.

CERTIFICATE OF FINAL PLAT APPROVAL

THE UNDERSIGNED, COUNTY CLERK, HEREBY CERTIFY THAT I HAVE REVIEWED THE
PLAT AND FIND IT TO BE IN ACCORD WITH THE LAWS OF THE STATE OF MONTANA

JAN 14 2008
Clerk of the County of Lewis and Clark, Montana

Paula Diller, County Treasurer

Paula Diller, County Treasurer

Paula Diller, County Treasurer

Paula Diller, County Treasurer

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Paula Diller, County Treasurer

CERTIFICATE OF FILING BY CLERK AND RECORDS

STATE OF MONTANA
COUNTY OF LEWIS & CLARK
PLAT FOR RECORD

DATE OF FILING: JAN 14 2008

FILED FOR RECORD

FILED FOR RECORD

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Prepared By
NORTHLAND ENGINEERING
ENGINEERS - SURVEYORS
HELENA, MONTANA

Survey

Undeveloped Land Parcel
Board of Investments Property
California Street Frontage
Helena, Montana

HIGHEST AND BEST USE

Real Estate is appraised on the basis of its Highest and Best Use.

Following is a definition of Highest and Best Use from Appraisers Terminology and Handbook.

“HIGHEST AND BEST USE IS

“...the most profitable likely use to which a property can be put. The opinion of such use may be based on the highest and most profitable continuous use to which the property is adapted and needed, or likely to be in demand in the reasonably near future. However, elements affecting value which depend upon events or a combination of occurrences which, while within the realm of possibility, are not fairly shown to be reasonably probable, should be excluded from consideration. Also, if the intended use is dependent on an uncertain act of another person, the intention cannot be considered.

“...that use of land which may reasonably be expected to produce the greatest net return to land over a given period of time. That legal use which will yield to land the highest present value. Sometimes called optimum use.”

The definition immediately above implies specifically to the Highest and Best Use of land. It should be recognized that, in cases where a site has existing improvements on it, the Highest and Best Use might very well be determined to be different from the existing use. The existing use will continue, however, unless and until land value in the Highest and Best Use exceeds the total value of the property in its existing use.

Implied within the definition is recognition of the contribution of that specific use to community environment or to community development goals in addition to wealth maximization of individual property owners. Also implied is that the determination of Highest and Best Use results from the appraiser's judgment and analytical skill, i.e., that the use determined from an analysis represents an opinion, not a fact to be found. In appraisal practice, the concept of Highest and Best Use represents the premise upon which value is based. In the context of most probable selling price (market value) another appropriate term to reflect Highest and Best Use would be most probable use. In the context of investment value, an alternative term would be most profitable use.

As noted in the zoning subsection of the description of the subject section of the Appraisal Report that is being prepared, the bulk of the property is zoned B-2 (General Commercial District) and a narrow strip of the property along the California Street frontage is zoned R-2 (Single Family Residential District). Permitted, not permitted and conditional uses within this designation are included in the Principal Land Uses by District summary. Excerpts of this tabulation have been placed in the addendum of the appraisal report that is being prepared. The General Commercial designation allows a wide variety of residential, commercial, institutional and recreational or entertainment development that serve neighborhood areas, including professional and business offices, as well as higher density residential uses and development. This would include a wide variety of commercial and residential and institutional and public uses. The R-2 designation limits development to single family residential use. It is assumed that this zoning designation for this small area of the subject property could be amended in a manner to allow higher density development of the subject property.

Highest and Best Use deals with five broad category of use types, including agricultural, residential, recreational, commercial and industrial. Current zoning indicates the intent of development for the area would exclude agricultural and industrial development. Therefore, the primary focus of this analysis will be on the residential, recreational and commercial utility of the subject property. It has been reported that the City of Helena has more than adequate land area designated for recreation and public lands use, with a significant amount of land in the general subject neighborhood dedicated for Public Lands and Institution purposes, including some improved parklands. It is unlikely that the subject would be used as a location for recreational purposes. There are single – family and multiple – family residential uses developed in the immediate subject vicinity. Much of the area along the frontage of California Street to the south of the subject property is developed with single family

residential improvements, as is the neighborhood to the west of the subject. However, properties that are to the north and have been developed along Colonial Drive are commercial in utility. The property to the south of the subject is the location of the Smith School elementary school. There are some existing residential properties adjoining the subject property at the southwesterly area of the property. Thus, residential utility of the subject site, at a higher density, would be considered compatible with surrounding uses and would be in harmony with the immediate surrounding uses. Therefore, the primary focus of this analysis will be on the higher density residential or commercial utility of the subject property.

Highest and Best Use deals with four basic factors (determinants) with the first being legal permission that has been discussed under the zoning section noted above. The remaining three are physically possible, economically feasible and, lastly, maximally productive which means it produces the highest return to the land value.

Physically possible refers to any variety of considerations relative strictly to the physical constraints of the site. This refers to terrain, soil conditions, availability of utilities, access, site configuration, etc. The subject property is triangular in shape to the point that the shape would influence the development of the property. It has access to city services and utilities. It has assumed access from California Street and it is assumed that access could be obtained by a 35' access easement from Colonial Drive and along the westerly area of the Board of Investments office property that is addressed 2401 Colonial Drive. The subject site does lack the corner location which does offer superior utility and access to a site, as compared with interior locations. The subject site size, at 79,061 square feet, does offer desirable development potential when consideration is given to onsite parking needs and landscaping criteria for development of both higher density residential and commercial properties in the community of Helena. The site topography and drainage is to the north and is at grade at grade to California Street. The site topography and slope of the site is such that it would influence the development and utility of the subject property.

It is my opinion that there are some physical characteristics that would restrict or limit development of the subject site. The site size, shape and topography would influence the development of the property.

The next issue to address relates to economic feasibility. Often, this is also referred to as being appropriately supported. As previously stated, the use of the site is considered best suited or limited to commercial use. The immediate subject neighborhood is developed with a variety of residential, commercial office, retail and institutional properties that include a mix of tenant and owner-occupied properties. It would be difficult to speculate as to the specific Highest and Best Use of the site, if vacant and available for development.

In summary, it is my opinion that the subject property, as it is unimproved and available for development, would have a Highest and Best Use as a site for higher density residential or commercial development. The property is sited in a manner that it does provide a panoramic view to the north that would be a desirable feature for higher density residential development and commercial development.

THE APPRAISAL PROCESS (SCOPE OF THE APPRAISAL)

There are three approaches that may be used by appraisers in the estimation of market value. These three approaches provide data from the market from three different sources when all are available. The three approaches are the Sales Comparison Analysis, or Market Data Approach; the Income Capitalization Approach (for investment properties); and the Cost Approach. These approaches are traditionally processed in the development of appraisals of improved properties. The subject property is a development parcel and there are no improvements to be considered in the valuation of the subject property.

Thus, the Sales Comparison Analysis, as it relates to the comparison of land sales to the subject property is the only appropriate or applicable valuation premise to be considered in this assignment. It has as its premise a comparison of the subject property (land) with others of a similar utility and use that have sold in the recent past. To indicate a value for the property, adjustments are made to the comparable sales for differences with the subject.

The scope of this appraisal assignment is limited to data available in the community of Helena. In my opinion, sufficient data was available within the community to support market value of the subject property as of the effective date of appraisal.

PROPERTY VALUATION – SITE EVALUATION

The subject of this appraisal is an undeveloped land parcel that is immediately west of the Board of Investments large office property that is addressed as 2401 Colonial Drive, Helena, Montana. The subject parcel is also immediately south of the Delta Colonial Hotel property that is a significant hospitality property that is located at the intersection of Colonial Drive and California Street. The subject property is abutted on the south by the Smith School property. Smith School is a public elementary school. Along a portion of the westerly area of the subject parcel is California Street. The only direct exposure of the property to public streets is along the 100.00 feet of frontage along California Street. The property shape is triangulated. The property is undeveloped and is improved with grass cover. It is assumed that access to the subject land parcel could be developed. It is also assumed that there could be access to the subject property from the 35 foot wide easement area from Colonial Drive.

The subject of this appraisal is a small acreage development parcel that is located in an area of southeast Helena that is favorably influenced by St. Peter's Hospital and associated facilities. The subject site is a triangular shaped interior location that has an area of 1.815 acres. The property offers a view to the north.

Included in this section of the report are data sheets that summarize specific information on twelve sales of vacant development sites that are zoned for both commercial and residential use. The sales occurred over the past fourteen plus years.

The sales are presented in chronological order, with Sale No. L-12 being the most recent. Market trends support annual increases in development sites in the community that are in the range of 5% over the five years prior to 2008 when development land values tended to support some declination in values. There is limited market data in the community to support specific trends in land development values in the community of Helena over the past twelve years. However, Sale L-4 that has been presented in this section of the report was previously sold at a price of \$295,000 in 2006 compared to the more recent December 2011 sale at a price of \$240,000. This one sale does support a decline in value of 18.64% over the past five years, or an annual average decline in value of 3.73%. This parcel was originally acquired for development of an office to be occupied by the Helena MLS and Home Builders Association and has been developed with a dental clinic. Some of the decline in value is attributed to the motivation of the seller to dispose of the property. The three earlier sales that have been presented and compared to the subject have been adjusted downward for time, or conditions of sale. There have been no adjustments for market conditions (Time) in the comparison of the more recent sales that have been compared to the subject land parcel.

The sale sites were purchased for development of commercial projects. The sale sites are zoned B-2 (General Commercial), a zoning designation that allows higher density commercial development, as well as some residential development. A very small portion of the subject property that fronts along California Street is zoned R-3 (Medium Density Residential District). The balance of the subject land area is zoned B-2. It is assumed, as the small area of the subject property along California Street and is zoned R-3, that access to the subject property could be developed along California Street. Thus, the value of the small area of frontage that is zoned R-3 would be that of the larger subject parcel.

The twelve sales that have been compared to the subject are located in the general subject neighborhood and are located in the southeasterly area of the neighborhood that is being developed with newer commercial and higher density residential properties. The locations of the sales are superior to the subject in location influences. Thus, there were downward adjustments made to the sales for difference in location during the comparison process. All of the sale parcels are smaller in land area compared to the subject 79,061 square feet of site area. Sale No. L-12 is most similar in land area compared to the subject parcel and is 74,391 square feet in area. The other eleven sales range in area from 13,330 square feet (Sale No. L-11) to 38,581 square feet (Sale No L-2). There are downward adjustments for differences in land size in comparing these sales to the subject parcel.

Included in this section of the report is a Summary of Land Sales that summarizes the sale data for the twelve sales, a Comparability and Adjustment Grid that compares the development land sales to the subject land parcel and a

Land Sales Map locating the subject location in relationship with the sales. The Adjustment Grid is not intended to imply precise adjustments for value related differences between the sale property and the subject land area. Individual adjustments for differences in characteristics are intended to support the general direction and weighting of the individual differences.

Sale No. L-1 is an October 2005 purchase of a smaller 18,665 square foot site that located east of the subject and fronting along Colonial Drive. The site was acquired for the development of a small 2,030 square foot medical office building that was built in 2008. Analysis of the sale supports \$9.77 per square foot to the sale site. The shape of this sale is triangulated and the shape significantly limits the development potential of this site and is similar in shape compared to the subject parcel. A downward adjustment of 0.88 is warranted for difference in the land area between the sale and the subject land parcel. Land prices tend to diminish as size increases. The slope of the subject property would certainly adversely influence the development potential and most likely increase development expense compared with sites that are more level. A downward adjustment of 0.75 is warranted for differences in topography in comparing this sale to the subject. Comparison of this sale to the subject land parcel indicates an adjusted land value of \$4.93 per square foot to the subject site.

Sale No. L-2 is a July 2006 purchase of a significantly larger 38,581 square foot site that located southeasterly of the subject property and located in the newer developing Nob Hill subdivision that has been platted near the Interstate 15 south access to Helena. The sale is addressed 3116 Saddle Drive and is located at the northwesterly corner of the intersection of Saddle Drive and Cabernet Drive. The purchase price of this larger parcel was \$415,000. The sale site has been developed with a two level multi-tenant professional office building that includes an owner-occupied pediatric dental practice and an office of an ophthalmologist. The sale neighborhood is superior (0.90) to that of the subject in location influences. Analysis of the sale supports \$10.76 per square foot to the sale site. Comparison of this sale to the subject land area supports an adjusted land value of \$4.92 square foot to the subject site. There are downward adjustments in the comparison of this sale to the subject site due to differences in Corner, Shape and Access (0.80), size (0.92) and Topography (0.75). Typically a larger size site will market at a lesser unit value and there is some difference in value of this sale site at 38,581 square feet compared to the subject land area of 79,061 square feet. Overall adjustment in the comparison of Sale L-2 to the subject is 0.4571.

Sale No. L-3 is the September 2006 purchase of a site that has been developed with the Sussex Building, a small multi-tenant professional office building that is addressed 3130 Saddle Drive and located immediately east of and across Cabernet Drive from Sale No. L-2. The sales price was verified at \$242,351. The sale site at 21,704 square feet in area is smaller in size compared to the subject. Analysis of the sale supports \$11.17 per square foot to the sale site area. This sale is, overall, significantly superior compared to the subject site and indicates an adjusted land value indication of \$4.91 per square foot to the subject land parcel.

Sale No. L-4 is the December 2011 purchase of a development parcel in the southeasterly area of the community of Helena. The Sale property is addressed 3003 Cabernet Drive and is one block northeasterly of Sale No. L-3. The sale property included the acquisition of a somewhat rectangular shaped parcel located at the northwesterly corner of the intersection of Colonial Drive and Cabernet Drive. The sale parcel is a platted lot with an area of 26,798 square feet. The sales price was confirmed at \$240,000. The sale has been developed with a small dental clinic. Analysis of the sale supports a price of \$8.96 per square foot to the sale parcel. The sale location is superior to that of the subject. Comparison of this sale to the subject site supports an adjusted price of \$4.79 per square foot to the subject land parcel.

Sale No. L-5 is the more recent September 2015 purchase of a development parcel in the southeasterly area of the community of Helena. The sale property included the acquisition of a small rectangular shaped parcel located at the southeasterly corner of the intersection of Chianti Drive and Cabernet Drive and is addressed 3268 Cabernet Drive. The sale parcel is a platted lot with an area of 13,342 square feet. The sales price was confirmed at \$110,000. The sale has yet to be developed. The sale slopes somewhat to the east. However, topography is not a significant impediment to development of the sale parcel. Analysis of the sale supports a price of \$8.24 per square foot to the sale parcel. The sale location is superior to that of the subject. Comparison of this sale to the subject site supports an adjusted price of \$4.39 per square foot to the subject land parcel.

Sale No. L-6 is the December 2015 purchase of a development parcel in the southeasterly area of the community of Helena that is in close proximity to the earlier sales that have been discussed. The sale property is the purchase of a small rectangular shaped parcel that is interior in location and is near the intersection of Colonial Drive and Cabernet Drive and is addressed 3027 Cabernet Drive. The sale parcel is a platted lot with an area of 18,957 square feet. The sales price was confirmed at \$159,500. The sale is immediately south of and adjoins Sale No. L-4. The sale property has been developed with a small chiropractic and wellness center. The sale slopes somewhat to the northeast and away from Cabernet Drive and appears that the sale site was leveled for development of the small building improvement. Analysis of the sale supports a price of \$8.41 per square foot to the sale parcel. The sale location is superior to that of the subject. Comparison of this sale to the subject site supports an adjusted price of \$5.10 per square foot to the subject land parcel.

Sale No. L-7 is the May 2016 purchase of a development parcel in the southeasterly area of the community of Helena that is in close proximity to the earlier sales that have been discussed. The sale property is the purchase of a small rectangular shaped parcel that is interior in location and is near the intersection of Colonial Drive and Cabernet Drive and is addressed 3060 Cabernet Drive. The sale parcel is a platted lot with an area of 24,144 square feet. The sales price was confirmed at \$249,880. The sale is south of and across Cabernet Drive from Sale No. L-6. The sale property has been developed with a multiple tenant office and commercial building improvement. The sale slopes somewhat to the northeast and Cabernet Drive. Topography does not appear to have been a significant factor in the development of this parcel. Analysis of the sale supports a price of \$10.35 per square foot to the sale parcel. The sale location is superior to that of the subject. Comparison of this sale to the subject site supports an adjusted price of \$4.97 per square foot to the subject land parcel.

Sale No. L-8 is the January 2018 purchase of a development parcel in the southeasterly area of the community of Helena that is in close proximity to the earlier sales that have been discussed. The sale property is the purchase of a small rectangular shaped parcel that is interior in location and is near the intersection of Colonial Drive and Cabernet Drive and is addressed 3051 Cabernet Drive. The sale parcel is a platted lot with an area of 18,246 square feet. The sales price was confirmed at \$160,000. The sale is immediately south of and adjoins No. L-6. The sale property, along with Sale No. L-9 is to be developed with a small business center that will include two 11,000 square foot buildings. The developer is flexible in design and size of the individual units to be developed in the project. The sale slopes somewhat to the northeast and away from Cabernet Drive. Topography does not appear to be a significant factor to the development of this parcel. Analysis of the sale supports a price of \$8.77 per square foot to the sale parcel. The sale location is superior to that of the subject. Comparison of this sale to the subject site supports an adjusted price of \$5.00 per square foot to the subject land parcel.

Sale No. L-9 is the January 2018 purchase of a development parcel in the southeasterly area of the community of Helena that is in close proximity to the earlier sales that have been discussed and is immediately southwest of Sale No. L-8. The sale property is the purchase of a small rectangular shaped parcel that is interior in location and is near the intersection of Colonial Drive and Cabernet Drive and is addressed 3067 Cabernet Drive. The sale parcel is a platted lot with an area of 18,850 square feet. The sales price was confirmed at \$160,000. The sale is immediately northeast of and adjoins No. L-2. The sale property, along with Sale No. L-8 is to be developed with a small business center that will include two 11,000 square foot buildings. The developer is flexible in design and size of the individual units to be developed in the project. The sale slopes somewhat to the northeast and away from Cabernet Drive. Topography does not appear to be a significant factor to the development of this parcel. Analysis of the sale supports a price of \$8.49 per square foot to the sale parcel. The sale location is superior to that of the subject. Comparison of this sale to the subject site supports an adjusted price of \$5.14 per square foot to the subject land parcel.

Sale No. L-10 is the July 2019 purchase of a development parcel in the easterly area of the Nob Hill Subdivision and is to the east of Sale No. L-5. The sale parcel is at the northeast area of a cul-de-sac. The sale property is the purchase of a small somewhat rectangular shaped cul-de-sac parcel that is interior in location. The property is addressed 3294 Cabernet Drive. The sale parcel is a platted lot with an area of 16,174 square feet. The sales price was confirmed at \$110,000. The sale property is being developed with a 4-unit townhouse style apartment building. The sale slopes somewhat to the southeast and away from Cabernet Drive. Topography does not appear to be a significant factor to the development of this parcel. Analysis of the sale supports a price of \$6.80 per square foot to

the sale parcel. The sale location is somewhat superior to that of the subject. Comparison of this sale to the subject site supports an adjusted price of \$4.55 per square foot to the subject land parcel.

Sale No. L-11 is the August 2019 purchase of a development parcel in the easterly area of the Nob Hill Subdivision and is immediately west of and adjoining Sale No. L-10. The sale parcel is near the southerly area of the cul-de-sac. The sale property is the purchase of a small somewhat rectangular shaped cul-de-sac parcel that is interior in location. The property is addressed 3282 Cabernet Drive. The sale parcel is a small platted lot with an area of 13,330 square feet. The sales price was confirmed at \$94,000. The sale property is being developed with a three-unit apartment building. The sale slopes somewhat to the southeast and away from Cabernet Drive. Topography does not appear to be a significant factor to the development of this parcel. Analysis of the sale supports a price of \$7.05 per square foot to the sale parcel. The sale location is somewhat superior to that of the subject. Comparison of this sale to the subject site supports an adjusted price of \$4.72 per square foot to the subject land parcel.

Sale No. L-12 is the most recent of the twelve sales that have been researched and analyzed. The sale is the August 2019 purchase of a development parcel in the easterly area of the Nob Hill Subdivision and is immediately north of and adjoining Sale No. L-5 and northerly of the northeast corner of Sale No. L-11. The sale parcel is at the southeast corner of the intersection of Colonial Drive and Chianti Lane. The sale property is the purchase of a small rectangular shaped parcel that is a corner location, with primary frontage along Colonial Drive. The property is addressed 3241 Colonial Drive. The sale parcel is a large platted lot with an area of 74,391 square feet. The sales price was confirmed at \$595,128. The sale property has not been developed. The sale slopes somewhat to the north and to Colonial Drive. Topography does not appear to be a significant factor to the development of this parcel. Analysis of the sale supports a price of \$8.00 per square foot to the sale parcel. The sale location, fronting along Colonial Drive, is superior to that of the subject. Comparison of this sale to the subject site supports an adjusted price of \$4.85 per square foot to the subject land parcel.

Analysis of the twelve sales supports a range of sale prices from \$6.80 to \$11.17 per square foot to the respective sale sites. The most significant influences on value appear to be time of sale, location, corner/shape influence, site size, and topography. The sales tend to support a diminishment of value indication as the size increases, and corner location tends to increase the value per square foot.

It was confirmed that the sales included transfer of fee simple property rights, the conditions of each of the sales was “arm’s length” and that there were no seller concessions involved in the purchase of each of the sales and all twelve of the sales were reported as “cash equivalent” sales.

The adjustment grids are a quantitative analysis and are intended to approximate market differences for those characteristics that influence value of development sites. This is not intended to imply precise measurement of each adjustment, but more of an estimate of the difference in characteristics and direction and weighting that recognizes those differences that influence value.

The sales support adjusted sale prices that range from \$4.39 to \$5.14 per square foot to the subject site. Least weight is given to the extremes of the range.

After considering those influences that affect value, including time of sale, sale location, site area, topography and shape, and corner influence, the value of the subject site, if vacant and available for development, is supported at \$5.00 per square foot by the sales data. Thus:

$$\begin{aligned} 79,061 \text{ sf @ } \$5.00/\text{sf} &= \$395,305 \\ &\text{Rounded to } \$400,000 \end{aligned}$$

SUMMARY OF LAND SALES

Development Sites
Helena, Montana

SALE LOCATION	DATE PRICE	SIZE AREA	ZONING ¹ CORNER	PR/SF USE
L-1 2748 Colonial Drive	10/14/2005 \$182,305	Triangular Shape 18,655 sf	B-2 No	\$9.77 Medical Office
L-2 3116 Saddle Drive	07/12/2006 \$415,000	Somewhat Rectangular 38,581 sf	B-2 Yes	\$10.76 M T Office
L-3 3130 Saddle Drive	09/22/2006 \$242,351	Somewhat Rectangular 21,074 sf	B-2 Yes	\$11.17 M T Office
L-4 3003 Cabernet Drive	12/16/2011 \$240,000	Somewhat Rectangular 26,798 sf	B-2 Yes	\$8.96 Dental Clinic
L-5 3268 Cabernet Drive	09/09/2015 \$110,000	Rectangular 13,342 sf	B-2 Yes	\$8.24 Undeveloped
L-6 3027 Cabernet Drive	12/21/2015 \$159,500	Rectangular 18,957 sf	B-2 No	\$8.41 Medical Office
L-7 3060 Cabernet Drive	05/31/2016 \$249,890	Rectangular 24,144 sf	B-2 No	\$10.35 Office Condominium Project
L-8 3051 Cabernet Drive	01/04/2018 \$160,000	Rectangular 18,246 sf	B-2 No	\$8.77 Business Center
L-9 3067 Cabernet Drive	01/04/2018 \$160,000	Rectangular 18,850 sf	B-2 No	\$8.49 Business Center
L-10 3294 Cabernet Drive	07/24/2018 \$110,000	Cul-de-sac 16,174 sf	B-2 No	\$6.80 4-Unit Apartment
L-11 3282 Cabernet Drive	08/02/2019 \$94,000	Rectangular 13,330 sf	B-2 No	\$7.05 3-Unit Apartment
L-12 3241 Colonial Drive	08/19/2019 \$595,128	Rectangular 74,391 sf	B-2 Yes	\$8.00 Undeveloped
Subject California Street Frontage	SELECTED \$400,000 rd 03/20/2018	Rectangular Shape 79,061 sf	B -2 No	SELECTED \$5.00

Unadjusted Range \$6.80/sf (L-10) to \$11.17/sf (L-3)

Adjusted Range \$4.39/sf (L-5) to \$5.14/sf (L-9)

Mean \$4.86/sf

Weighted Indication \$5.00/sf

79,061 sf @ \$5.00/sf \$395,305

Rounded to \$400,000

¹ B-2 General Commercial

COMPARABILITY AND ADJUSTMENT GRID

Commercial Development Sites Helena, Montana

	SUBJECT	L-1 2748 Colonial Dr	L-2 3116 Saddle Dr	L-3 3130 Saddle Dr	L-4 3003 Cabernet Dr
Conditions of Sale		Arm's Length	Arm's Length	Arm's Length	Arm's Length
Adjustment		1.00	1.00	1.00	1.00
Property Rights		Fee Simple	Fee Simple	Fee Simple	Fee Simple
Adjustment		1.00	1.00	1.00	1.00
Time Market Conditions	Current 0309/2020	10/14/2005	07/12/2006	09/22/2006	12/16/2011
Adjustment		0.90	0.92	0.92	1.10
Location	Average Commercial / Residential	Superior	Superior	Superior	Superior
Adjustment		0.85	0.90	0.90	0.90
Corner Shape Access	No Triangular Average	No Triangular Good	Yes Rectangular Good	Yes Rectangular Good	Yes Rectangular Good
Adjustment		"Offset" 1.00	0.80	0.80	0.80
Size	79,061 sf	18,655 sf	38,581 sf	21,704 sf	26,798 sf
Adjustment 2% / 10,000 sf		0.88	0.92	0.885	0.90
Topography / Soils	Slope Average	Superior Average	Superior Average	Superior Average	Superior Average
Adjustment		0.75	0.75	0.75	0.75
Zoning	B-2 / R-3	B-2	B-2	B-2	B-2
Adjustment		1.00	1.00	1.00	1.00
Overall Adjustment		0.5049	0.4571	0.4397	0.5346
Pr/sf		\$9.77	\$10.76	\$11.17	\$8.96
Indication to Subject		\$4.93	\$4.92	\$4.91	\$4.79

Unadjusted Range
Adjusted Range

\$6.80/sf (L-10) to \$11.17/sf (L-3)
\$4.39/sf (L-5) to \$5.14/sf (L-9)

Mean
Weighted Indication

\$4.86/sf
\$5.00/sf

79,061 sf @ \$5.00/sf

\$395,305

Rounded to

\$400,000

COMPARABILITY AND ADJUSTMENT GRID

Commercial Development Sites Helena, Montana

	SUBJECT	L-5 3268 Cabernet Dr	L-6 3027 Cabernet Dr	L-7 3060 Cabernet Dr	L-8 3051 Cabernet Dr
Conditions of Sale		Arm's Length	Arm's Length	Arm's Length	Arm's Length
Adjustment		1.00	1.00	1.00	1.00
Property Rights		Fee Simple	Fee Simple	Fee Simple	Fee Simple
Adjustment		1.00	1.00	1.00	1.00
Time Market Conditions	Current 03/09/2020	09/09/2015	12/21/2015	05/31/2016	01/04/2018
Adjustment		1.00	1.00	1.00	1.00
Location	Average Commercial / Residential	Superior	Superior	Superior	Superior
Adjustment		0.90	0.90	0.80	0.90
Corner Shape Access	No Triangular Average	Yes Rectangular Good	Yes Rectangular Good	No Rectangular Good	No Rectangular Good
Adjustment		0.80	0.90	0.90	0.90
Size	79,061 sf	13,342 sf	18,957 sf	24,144 sf	18,246 sf
Adjustment 2% / 10,000 sf		0.87	0.88	0.89	0.88
Topography / Soils	Slope Average	Some Slope Average	Superior Average	Superior Average	Superior Average
Adjustment		0.85	0.85	0.75	0.80
Zoning	B-2 / R-3	B-2	B-2	B-2	B-2
Adjustment		1.00	1.00	1.00	1.00
Overall Adjustment		0.5324	0.6059	0.4806	0.5702
Pr/sf		\$8.24	\$8.41	\$10.35	\$8.77
Indication to Subject		\$4.39	\$5.10	\$4.97	\$5.00

Unadjusted Range
Adjusted Range

\$6.80/sf (L-10) to \$11.17/sf (L-3)
\$4.39/sf (L-5) to \$5.14/sf (L-9)

Mean
Weighted Indication

\$4.86/sf
\$5.00/sf

79,061 sf @ \$5.00/sf

\$395,305

Rounded to

\$400,000

COMPARABILITY AND ADJUSTMENT GRID

Commercial Development Sites Helena, Montana

	SUBJECT	L-9 3067 Cabernet Dr	L-10 3294 Cabernet Dr	L-11 3282 Cabernet Dr	L-12 3241 Colonial Dr
Conditions of Sale		Arm's Length	Arm's Length	Arm's Length	Arm's Length
Adjustment		1.00	1.00	1.00	1.00
Property Rights		Fee Simple	Fee Simple	Fee Simple	Fee Simple
Adjustment		1.00	1.00	1.00	1.00
Time Market Conditions	Current 03/09/2020	01/04/2018	07/24/2018	08/02/2019	08/19/2019
Adjustment		1.00	1.00	1.00	1.00
Location	Average Commercial / Residential	Superior	Superior	Superior	Superior
Adjustment		0.90	0.95	0.95	0.80
Corner Shape Access	No Triangular Average	Yes Rectangular Good	Yes Rectangular Good (cul-de-sac)	No Rectangular Good	No Rectangular Good (corner)
Adjustment		0.90	0.90	0.90	0.85
Size	79,061 sf	18,850 sf	16,174 sf	13,330 sf	74,391 sf
Adjustment 2% / 10,000 sf		0.88	0.87	0.87	0.99
Topography / Soils	Slope Average	Some Slope Average	Superior Average	Superior Average	Superior Average
Adjustment		0.85	0.90	0.90	0.90
Zoning	B-2 / R-3	B-2	B-2	B-2	B-2
Adjustment		1.00	1.00	1.00	1.00
Overall Adjustment		0.6059	0.6695	0.6695	0.6059
Pr/sf		\$8.49	\$6.80	\$7.05	\$8.00
Indication to Subject		\$5.14	\$4.55	\$4.72	\$4.85

Unadjusted Range
Adjusted Range

\$6.80/sf (L-10) to \$11.17/sf (L-3)
\$4.39/sf (L-5) to \$5.14/sf (L-9)

Mean
Weighted Indication

\$4.86/sf
\$5.00/sf

79,061 sf @ \$5.00/sf

\$395,305

Rounded to

\$400,000



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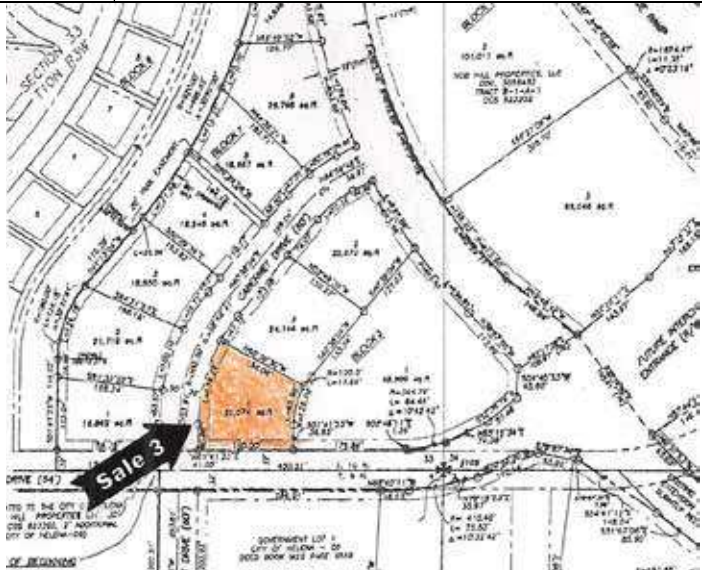
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LAND SALES MAP


**locations are approximate*


Sale No. L-1				
Property Address 2748 Colonial Drive		GEO Code 05-1888-33-2-10-15-0000		
Legal Description Lot 8 in Block 4 of the East Park Number One Addition to the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Doc. No. 256509.				
Property Type Commercial Development	Sale Date 10/14/2005	Sale Price \$182,305	Verified By Appraiser & PR	Deed Reference WD 3095681
Grantor D.T. Murphy, et ux		Grantee Nash Spine & Joint Rehabilitation, Inc.		Confirmed By Philip L.R. Rowen
Land Description Triangular shaped site along south frontage of Colonial Drive. 18,655 sf site area. 371.7 feet frontage along Colonial Drive. Topography is level and at street grade, with rear slope away from frontage. All city utilities available. Zoning is B-2 (General Commercial).		Improvements Description None		
Comments on Sale Site purchased for development of small 2,030 square foot medical office. Site utility adversely influenced by triangle shape and sign easement along frontage.				
Sale Analysis Land pr/sf	\$9.77			
Sale Price	\$182,305			


Sale No. L-2				
Property Address 3116 Saddle Drive		GEO Code 05-1888-33-4-09-21-0000		
Legal Description Lots 1 and 2 in Block 7 of Nob Hill Subdivision Phase IV in the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Doc. No. 3100615.				
Property Type Commercial Development	Sale Date 07/12/2006	Sale Price \$415,000	Verified By MLS, Realtor & Seller	Deed Reference Corp WD 3110755
Grantor PEC Design-Build Corporation		Grantee Hansen Rencher, LLC.		Confirmed By Philip L.R. Rowen
Land Description Somewhat rectangular shaped development site located at the northeasterly corner of intersection of Saddle Drive and Cabernet Drive. 38,581 sf total site area. 159.75 feet frontage along Saddle Drive & +- 204 ft along Cabernet Drive. Topography is at street grade, with easterly slope away from Saddle Drive frontage. All city utilities available. Zoning is B-2 (General Commercial).		Improvements Description None		
Comments on Sale Site purchased for development of two level professional and dental multi-tenant office building.				
Sale Analysis Land pr/sf	\$10.76			
Sale Price	\$415,000			


Property Address 3130 Saddle Drive			GEO Code 05-1888-33-4-10-07-0000		Sale No. L-3
Legal Description Lot 4 in Block 3 of Nob Hill Subdivision Phase IV in the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Doc. No. 3100615.					
Property Type Commercial Development	Sale Date 09/22/2006	Sale Price \$242,351	Verified By MLS, Realtor & Seller	Deed Reference Corp WD 3115995	
Grantor PEC Design-Build Corporation		Grantee Ronald Scott Bartsch, Jr		Confirmed By Philip L.R. Rowen	
Land Description Somewhat rectangular shaped development site located at the southeasterly corner of intersection of Saddle Drive and Cabernet Drive. 21,704 sf site area. 150.00 feet frontage along Saddle Drive & +/- 196 ft along Cabernet Drive. Topography is at street grade, with easterly slope away from Saddle Drive frontage. All city utilities available. Zoning is B-2 (General Commercial).			Improvements Description None		
Comments on Sale Site purchased for development of two story professional multi-tenant office building, including office of medical practice.					
Sale Analysis Land pr/sf	\$11.17				
Sale Price	242,351				


Sale No. L-4				
Property Address 3003 Cabernet Drive		GEO Code 05-1888-33-4-09-11-0000		
Legal Description Lot 6 in Block 7 of Nob Hill Subdivision Phase IV in the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Doc. No. 3100615.				
Property Type Commercial Development	Sale Date 12/16/2011	Sale Price \$240,000	Verified By MLS, Realtor & Buyer	Deed Reference Corp WD 3214451
Grantor Helena Association of Realtors	Grantee Wildespiger, LLC		Confirmed By Philip L.R. Rowen	
Land Description Somewhat rectangular shaped development site located at the northwesterly corner of intersection of Colonial Drive and Cabernet Drive. 26,978 sf site area. +- 303 feet frontage along Colonial Drive & +- 84 ft along Cabernet Drive. Topography is at street grade, with northerly slope away from Cabernet Drive frontage. All city utilities available. Zoning is B-2 (General Commercial).		Improvements Description None		
Comments on Sale Site purchased for development of one story dental clinic for owner occupancy. Clinic building GBA to be 3,081 square feet. Prior land sale at \$295,000 in September 2006 for location of building to be occupied by Helena Association of Realtors and Home Builders Assoc. Recent sale supports decline in value of 18.64%, or an average annual decline in value of 3.73%.				
Sale Analysis Land pr/sf	\$8.96			
Sale Price	\$240,000			


Sale No. L-5				
Property Address 3268 Cabernet Drive		GEO Code 05-1888-33-4-09-01-0000		
Legal Description Lot 3 in Block 5 of Nob Hill Subdivision Phase IV in the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Doc. No. 3100615.				
Property Type Commercial Development	Sale Date 09/09/2015	Sale Price \$110,000	Verified By MLS & Realtor	Deed Reference WD 3279056
Grantor PEC Design-Build Corporation		Grantee YT Protection Trust		Confirmed By Philip L.R. Rowen
Land Description Somewhat rectangular shaped development site located at the southwesterly corner of intersection of Chianti Drive and Cabernet Drive. 13,342 sf site area. +- 121 feet frontage along Cabernet Drive & +- 83 ft along Chianti Drive. Topography is at street grade, with easterly slope away from Cabernet Drive frontage. All city utilities available. Zoning is B-2 (General Commercial).			Improvements Description None	
Comments on Sale Site is yet to be developed Total marketing period as reported by MLS: 2,344 days.				
Sale Analysis Land pr/sf	\$8.24			
Sale Price	\$110,000			


Sale No. L-6				
Property Address 3027 Cabernet Drive		GEO Code 05-1888-33-4-09-01-0000		
Legal Description Lot 5 in Block 7 of Nob Hill Subdivision Phase IV in the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Doc. No. 3100615.				
Property Type Commercial Development	Sale Date 12/21/2015	Sale Price \$159,500	Verified By MLS & Realtor	Deed Reference WD 3283657
Grantor PEC Design-Build Corporation		Grantee OKI Sora Enterprises, LLC		Confirmed By Philip L.R. Rowen
Land Description Somewhat rectangular shaped development site located near the intersection of Cabernet Drive and Colonial Drive. 18,957 sf site area. Topography is at street grade, with northerly slope away from Cabernet Drive frontage. Required some fill to develop. All city utilities available. Zoning is B-2 (General Commercial).		Improvements Description None		
Comments on Sale Site was developed with small chiropractic and wellness office. Total marketing period as reported by MLS: 2,447 days.				
Sale Analysis Land pr/sf	\$8.41			
Sale Price	\$159,500			


Property Address 3060 Cabernet Drive			GEO Code 05-1888-33-4-10-05-0000	
Legal Description Lot 3 in Block 3 of Nob Hill Subdivision Phase IV in the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Doc. No. 3100615.				
Property Type Commercial Development	Sale Date 05/31/2016	Sale Price \$249,890	Verified By MLS & Realtor	Deed Reference WD 3290085
Grantor PEC Design-Build Corporation	Grantee Sussex Construction, Inc.		Confirmed By Philip L.R. Rowen	
Land Description Somewhat rectangular shaped development site located near the intersection of Cabernet Drive and Colonial Drive. 24,144 sf site area. Topography is at street grade, with northerly slope toward Cabernet Drive frontage. All city utilities available. Zoning is B-2 (General Commercial).			Improvements Description None	
Comments on Sale Site was developed with multiple tenant occupied office and commercial building. Total marketing period as reported by MLS: 2,609 days.				
Sale Analysis Land pr/sf	\$10.35			
Sale Price	\$249,890			

Property Address 3051 Cabernet Drive				GEO Code 05-1888-33-4-09-15-0000	
Legal Description Lot 4 in Block 7 of Nob Hill Subdivision Phase IV in the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Doc. No. 3100615.					
Property Type Commercial Development	Sale Date 01/04/2018	Sale Price \$160,000	Verified By MLS & Realtor	Deed Reference WD 3316631	
Grantor PEC Design-Build Corporation		Grantee Sussex Construction, Inc.		Confirmed By Philip L.R. Rowen	
Land Description Somewhat rectangular shaped development site located near the intersection of Cabernet Drive and Colonial Drive. 18,246 sf site area. Topography is at street grade, with northerly slope away from Cabernet Drive frontage All city utilities available. Zoning is B-2 (General Commercial).			Improvements Description None		
Comments on Sale Site is being developed with a small business center that will incorporate the lot to the southwest and will include two 11,000 square foot structures for multiple tenant occupancy. Total marketing period as reported by MLS: 3,193 days.					
Sale Analysis Land pr/sf	\$8.77				
Sale Price	\$160,000				

Property Address 3067 Cabernet Drive			GEO Code 05-1888-33-4-09-17-0000	
Legal Description Lot 3 in Block 7 of Nob Hill Subdivision Phase IV in the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Doc. No. 3100615.				
Property Type Commercial Development	Sale Date 01/04/2018	Sale Price \$160,000	Verified By MLS & Realtor	Deed Reference WD 3316630
Grantor PEC Design-Build Corporation		Grantee Sussex Construction, Inc.		Confirmed By Philip L.R. Rowen
Land Description Somewhat rectangular shaped development site located near the intersection of Cabernet Drive and Colonial Drive. 18,850 sf site area. Topography is at street grade, with northerly slope away from Cabernet Drive frontage All city utilities available. Zoning is B-2 (General Commercial).			Improvements Description None	
Comments on Sale Site is being developed with a small business center that will incorporate the lot to the northeast and will include two 11,000 square foot structures for multiple tenant occupancy. Total marketing period as reported by MLS: 3,193 days.				
Sale Analysis Land pr/sf	\$8.49			
Sale Price	\$160,000			

Property Address 3294 Cabernet Drive				GEO Code 05-1786-03-2-09-07-0000	
Legal Description Lot 6 in Block 5 of Nob Hill Subdivision Phase IV in the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Doc. No. 3100615.					
Property Type Commercial Development	Sale Date 07/24/2019	Sale Price \$110,000	Verified By MLS & Realtor	Deed Reference WD 3339916	
Grantor PEC Design-Build Corporation		Grantee Allan William Houtan		Confirmed By Philip L.R. Rowen	
Land Description Small somewhat rectangular shaped development site located at the eastern cul-de-sac of Cabernet Drive. 16,174 sf site area. Topography is at street grade, with northeasterly slope away from Cabernet Drive frontage All city utilities available. Zoning is B-2 (General Commercial).			Improvements Description None		
Comments on Sale Site is being developed with four-unit townhouse design structure. Total marketing period as reported by MLS: 3,758 days.					
Sale Analysis Land pr/sf	\$6.80				
Sale Price	\$110,000				

Property Address 3282 Cabernet Drive			GEO Code 05-1786-03-2-09-05-0000		Sale No. L-11
Legal Description Lot 5 in Block 5 of Nob Hill Subdivision Phase IV in the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Doc. No. 3100615.					
Property Type Commercial Development	Sale Date 08/02/2019	Sale Price \$94,000	Verified By MLS & Realtor	Deed Reference WD 3340462	
Grantor PEC Design-Build Corporation		Grantee J Davis Properties, Inc		Confirmed By Philip L.R. Rowen	
Land Description Small somewhat rectangular shaped development site located near the eastern cul-de-sac of Cabernet Drive. 13,330 sf site area. Topography is at street grade, with northerly slope away from Cabernet Drive frontage All city utilities available. Zoning is B-2 (General Commercial).			Improvements Description None		
Comments on Sale Site is being developed with a three-unit apartment structure. Total marketing period as reported by MLS: 3,767 days.					
Sale Analysis Land pr/sf	\$7.05				
Sale Price	\$94,000				

Sale No. L-12				
Property Address 3241 Colonial Drive		GEO Code 05-1786-03-2-09-13-0000		
Legal Description Lot 1 in Block 5 of Nob Hill Subdivision Phase IV in the City of Helena, Lewis and Clark County, Montana, as shown on the plat filed under Doc. No. 3100615.				
Property Type Commercial Development	Sale Date 08/19/2019	Sale Price \$595,128	Verified By MLS & Realtor	Deed Reference WD 3341419
Grantor PEC Design-Build Corporation		Grantee Pioneer Technical Services Inc.		Confirmed By Philip L.R. Rowen
Land Description Large rectangular shaped development site located at the southeast intersection of Colonial Drive and Chianti Lane. Primary frontage is along Colonial Drive. 74,391 sf site area. Topography is at street grade, with northerly slope toward Colonial Drive frontage All city utilities available. Zoning is B-2 (General Commercial).		Improvements Description None		
Comments on Sale Site has not been developed. Total marketing period as reported by MLS: 3,781 days.				
Sale Analysis Land pr/sf	\$8.00			
Sale Price	\$595,128			



Land Sale No. L-1 – 2748 Colonial Drive



Land Sale No. L-2 – 3116 Saddle Drive



Land Sale No. L-3 – 3130 Saddle Drive



Land Sale No. L-4 – 3003 Cabernet Drive



Land Sale No. L-5 – 3268 Cabernet Drive



Land Sale No. L-6 – 3027 Cabernet Drive



Land Sale No. L-7 – 3060 Cabernet Drive



Land Sale No. L-8 – 3051 Cabernet Drive



Land Sale No. L-9 – 3067 Cabernet Drive



Land Sale No. L-10 – 3294 Cabernet Drive



Land Sale No. L-11 – 3282 Cabernet Drive



Land Sale No. L-12 – 3241 Colonial Drive

PROPERTY VALUATION – DISCOUNTED CASH FLOW (DCF) ANALYSIS

Discounted Cash Flow Analysis, or Yield Capitalization, is more complex than Direct Capitalization. DCF is used to convert a series of cash flows received over a period of time into an opinion of value. Yield Capitalization is used to convert future benefits into an indication of present value by applying appropriate yield rate. The Fourteenth Edition of the Appraisal of Real Estate, published by the Appraisal Institute defines Yield Capitalization as:

“Yield Capitalization Yield capitalization is used to convert future benefits, typically periodic income stream and reversion, into present value by discounting each future benefit at an appropriate yield rate or by applying an overall rate (extracted using one of the yield capitalization methods) that explicitly reflects the investment’s income pattern, change in value, and yield rate.”

This approach is considered to be the most applicable and appropriate premise in developing an opinion of the value of the subject property, as the marketing time for the subject property is greater than 12 months. As per instructions that are contained in the Engagement Letter, “When the marketing time for the subject property is greater than 12 months, the value will be reduced in accordance with the discounted cash flow procedure”.

In the preceding section, the subject was compared to twelve sales of development parcels that are located in the Nob Hill Subdivision that is southeasterly of the subject property. This is a large subdivision that was initially developed in the early 2000’s. Development parcels include a mix of both residential and commercial influenced locations. The twelve sales occurred over a period of time from October 2005 to as recent as August 2019. Initial sales were at the top of the market and the earlier sales Sale Nos L-1 – L-3 were adjusted downward as compared to current market conditions in the preceding analysis. Market prices for sales within the Subdivision appear to have been stable over the period of time from 2015 through 2019. Hence, there were no adjustments for market conditions in the comparisons of Sale Nos. L-5 – L-12 in the preceding analysis.

The sales have been presented chronologically beginning with the earlier sales. Sale Nos. L-5 – L-12 were listed with a Realtor affiliated with the Helena MLS and marketing time for each sale was reported in MLS. The sales were all listed at the same time and were exposed to the market for more than six years. The marketing periods for these sales was from 2,344 days to 3,781 days. This is roughly a marketing range of from six to ten years for the individual sales.

Obviously, as the inventory of development parcels declines and the demand for development land increases, the marketing time will diminish. The marketing time of the sale properties that have been compared to the subject property are not considered to be reflective of the marketing time for the subject property, if it were to be made available for sale at this point in time. It is reasonable to assume that the marketing period for the subject would be greater than one year and less than three years. Say, from one to two years.

The DCF process involves estimating the potential income of a property (land sale), subtracting the expenses of ownership, and then discounting the periodic incomes (or losses) into an indication of value for each period over the projected absorption period for the property.

In developing this appraisal, it is assumed that the subject property is held in fee simple interest and is unencumbered with mortgage commitments or other restrictions, other than those reservations and exceptions that are noted in Warranty Deed Document 3109327 that is dated June 13, 2006. A copy of this document has been placed in the Addendum of this report.

The value of the subject property is supported at \$400,000 in the preceding analysis. This is the assumed price of the subject property in two years. The cost of sales is an expense that must be considered in the DCF analysis. This would include real estate commissions, survey expenses, legal and title expenses. The cost of sales is supported at 12% of the sale price or \$48,000 ($\$400,000 \times 0.12$), supporting a net sale price of the subject property at \$352,000 ($\$400,000 - \$48,000$).

Real estate taxes are a primary expense to be considered through the period that the property would be held until being marketed. The current annual real estate tax and assessments for the property is \$312.17. **The ownership in the property enjoys a tax exempt status and it is assumed that this status would continue until a hypothetical marketing of the property.** Real estate taxes for the subject property included small annual increases in the range of 5% from 2010 through 2018. There was a significant increase (+- 21%) in the 2019 real estate taxes. It is assumed that the future real estate taxes and assessments for the subject will continue to increase in the range of 5%, or +- \$325 and \$340 over the next two years. It should be noted that the real property tax liability for the subject property is for City of Helena "Special" assessments.

As reported by Executive Property Services, the current annual expense for mowing and weed control is supported at \$250. It is assumed that this expense would remain stable over the two-year marketing period.

I have not considered any expenses for audit, administration, or legal expenses for the two-year marketing period.

The annual projected cash flows and expenses are traditionally discounted at an appropriate yield rate to provide a current value of the projected future income. I do not consider it appropriate to discount the small amount of expenses that is associated with the annual real estate assessments or landscape Maintenance in this assignment.

A 10% yield, or discount rate, is reasonable in this analysis. At 10% discount rate, the PW1 factor for the two year projection period is 0.8264. This discount rates are found in published tables or by use of a financial calculator. I have developed the discount rate by using an HP12C financial calculator. The discount rate is applied to the projected net income (sale price less cost of sale and expense of assessments and Landscape Maintenance).

The following is a summary presentation of the Discounted Cash Flow process as it relates to the subject property and assuming a two year market time. This analysis is considered to best represent the "As Is" Market Value of the subject property, as per instructions contained in the Letter of Engagement when the marketing time is supported at greater than 12 months.

Two Year Projection Period

Period	Annual Expense or Income	PW 1 Factor @ 10%, two years	Discounted Periodic Cash Flow
Year 1	\$325 \$250	0.00	
Year 2	\$340 \$250	0.00	
Net Sale Price (12% cost of Sale)	\$352,000	0.00	
Cumulative Total	\$350,835	0.82645	\$289,948
			Rounded to \$290,000

DCF Assumptions

Income and expenses annualized.

Projection period (absorption) 2 years.

Cost of Sales (commissions, surveys, legal and title) at 12%, or \$48,000.

Assume Year 1 annual real estate taxes at \$325, increasing annually by 5% and are not discounted and the subject property will continue to be held in a tax-exempt status.

Assume Year 1 annual mowing and weed control expense at \$250 per lot, remaining stable over projection period and are not discounted.

Present Worth of Cash Flows is \$289,948.

Rounded to, \$290,000

FINAL CORRELATIONS AND CONCLUSIONS

The foregoing approaches to value indicated the following:

Sales Comparison Analysis – Site Evaluation	\$400,000
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Included in the Appraisal Report that is being processed are data sheets that summarize specific information on eight sales of vacant development sites that are zoned for both commercial and residential use. The sales occurred over the past thirteen years.

The sales are presented in chronological order, with Sale No. L-12 being the most recent. Market trends support annual increases in development sites in the community that are in the range of 5% over the five years prior to 2008 when development land values tended to support some declination in values. There is limited market data in the community to support specific trends in land development values in the community of Helena over the past ten plus years. However, Sale L-4 that has been presented in this section of the report was previously sold at a price of \$295,000 in 2006 compared to the more recent December 2011 sale at a price of \$240,000. This one sale does support a decline in value of 18.64% over the past five years, or an annual average decline in value of 3.73%. This parcel was originally acquired for development of an office to be occupied by the Helena MLS and Home Builders Association and is now being developed with a dental clinic. Some of the decline in value is attributed to the motivation of the seller to dispose of the property. The three earlier sales that have been presented and compared to the subject have been adjusted downward for time, or conditions of sale. An upward adjustment (1.10) for time has been considered in the comparison of Sale No. L-4, as there has been some support, more recently, for upward trends in the market that influences development land in Helena. Sale Nos L-5 through L-12 occurred over a period of time from September 2015 to August 2019. There have been no Market Condition (Time) adjustments made in the comparisons of these sales to the subject property.

The sale sites were purchased for development of commercial projects. The sale sites are zoned B-2 (General Commercial), a zoning designation that allows higher density commercial development, as well as some residential development.

The twelve sales that have been compared to the subject are located in a newer developing area of Helena that is southeasterly of the general subject neighborhood and are superior in locational influence and access compared to the subject. Thus, there have been downward adjustments made to the sales for difference in location. Some of the sales were also adjusted downward for shape and topography influences of the subject property.

Analysis of the twelve sales supports a range of sale prices from \$6.80 to \$11.17 per square foot to the respective sale sites. The most significant influences on value appear to be time of sale, location, corner/shape influence, site size, and topography. The sales tend to support a diminishment of value indication as the size increases, and corner location tends to increase the value per square foot.

It was confirmed that the sales included transfer of fee simple property rights, the conditions of each of the sales was “arm’s length” and that there were no seller concessions involved in the purchase of each of the sales and all twelve of the sales were reported as “cash equivalent” sales.

The adjustment grids that have been placed in the Appraisal Report present a quantitative analysis and comparison to the subject that is intended to approximate market differences for those characteristics that influence value of development sites. This is not intended to imply precise measurement of each adjustment, but more of an estimate of the difference in characteristics and direction and weighting that recognizes those differences that influence value.

The sales support adjusted sale prices that range from \$\$4.39 to \$5.14 per square foot to the subject site. Least weight is given to the extremes of the range.

After considering those influences that affect value, including time of sale, sale location, site area, topography and shape, and corner influence, the value of the subject site, if vacant and available for development, is supported at \$5.00 per square foot by the sales data. Thus:

$$79,061 \text{ sf @ } \$5.00/\text{sf} = \$395,305$$

Rounded to \$400,000

There was sufficient data available in the community of Helena to develop this valuation process. It is the appraiser's opinion that sales information from outside the community would provide limited credibility in support of the value of the Fee Simple Interest in the subject property as a location for possible development. Thus, the search for market data was limited to the community of Helena.

Discounted Cash Flow Analysis (DCF) is considered to be the most applicable and appropriate premise in developing an opinion of the value of the subject property, as the marketing time for the subject property is greater than 12 months. As per instructions that are contained in the Engagement Letter, "When the marketing time for the subject property is greater than 12 months, the value will be reduced in accordance with the discounted cash flow procedure". Discounted Cash Flow Analysis supported a value of \$290,000 to the subject property, assuming a two year marketing time and 10% discount rate.

Thus, final conclusions are that the estimated "As Is" Market Value of the Fee Simple Interest in the subject property, as it exists and is available for development, as of March 9, 2020:

\$290,0000

The valuation reported is subject to the ASSUMPTIONS AND LIMITING CONDITIONS found within the accompanying report. The ASSUMPTIONS AND LIMITING CONDITIONS consist of 18 standard assumptions and two Extraordinary Assumptions. There are no Hypothetical Conditions associated with the development of this appraisal. A full description of each of each of the two Extraordinary Assumptions is found in the ASSUMPTIONS AND LIMITING CONDITIONS section of this report.

Item 19 under Assumptions and Limiting Conditions is an Extraordinary Assumption that is specific to this assignment. The subject of this appraisal is an unimproved land parcel that is irregular in shape and there is 100.00 feet of frontage along California Street at the westerly area of the subject parcel. California Street is a public street and it is assumed that access to the subject property can be developed from California Street. Other than the strip of land along California Street, the subject parcel is zoned B-2 (General Commercial District). The strip of land along California Street is zoned R-2 (Single Family Residential District). This is considered an Extraordinary Assumption.

Item 20 under Assumptions and Limiting Conditions is also an Extraordinary Assumption that is specific to this assignment. It is assumed that the 35' easement along the westerly area of the Board of Investments Office property could be designated as a public access area from Colonial Drive to the subject parcel. Such an agreement would most likely be between the School District and the Board of Investments.

Sincerely,

McKAY ROWEN ASSOCIATES

A handwritten signature in blue ink, reading "Philip L.R. Rowen". The signature is fluid and cursive, with the first name "Philip" and last name "Rowen" clearly legible.

Philip L.R. Rowen, Appraiser
MT General Certificate #38

March 25, 2020

MARKETING TIME

Current appraisal report writing guidelines require that marketing time for the subject at the market value estimate be defined. The subject's "As Is" Market Value estimate is supported at \$290,000 in this report by twelve sales of properties with commercial and/or residential development potential.

The concept of marketing time is a forecast into the future of the estimate of time a property would be on the market in light of the property's characteristics and market conditions.

There are currently no comparable competing properties that are offered for sale in immediate area of the subject that offer characteristics comparable to the subject from which to judge marketing period of comparable commercial properties. However, there are a few properties in the Nob Hill Subdivision that is southeasterly of the subject property that continue to be available for development. This subdivision was initially developed in the early 2000's and is nearly built out.

Of the sales that were presented in the Sales Comparison Analysis, most were marketed in excess of five years and all are located in the Nob Hill Subdivision. Some of the earlier sales that were presented were on the market for extended periods due to the earlier downturn in the economy. As the economy of the community has turned there has been a demand for development parcels and development sites are now being acquired and developed.

It is my opinion that the marketing period for the subject property at the current estimated value, "As Is" of \$290,000 would be two to three years. The Discounted Cash Flow Analysis that was presented in this report assumes a two-year marketing time.

EXPOSURE TIME

Exposure time is considered to be an estimate of the length of time that the property being appraised would have been on the market prior to a hypothetical sale. I feel that exposure time represented by the marketing of the sales that were researched in developing this appraisal service is not indicative of the exposure time that would be expected if they were to be placed on the market at this point in time. Certainly, as the inventory of available development parcels has been diminished and demand has increased, it is anticipated that the exposure time would not be the six to ten years that is indicated by the recent sales that have been researched. Thus, the Exposure Time necessary to market the subject property is supported from two to three years.

PERSONAL PROPERTY

The value estimate supported to the subject property does not include any personal property or furniture, fixtures or equipment (FFE), or other non-realty items. It was verified with parties familiar with the sales transactions presented in the Sales Comparison Analysis – Site Evaluation that there were no non-realty items that influenced the real estate transactions.

QUALIFICATIONS OF THE APPRAISER - Philip L. R. Rowen

A. Born July 4, 1948

B. Education

High School Graduate, Cherokee, Iowa

Attended Buena Vista College and South Dakota State University, Liberal Arts Major

COURSES, over 15 hours education:

Basic Appraisal Theory and Residential Appraisal Course; sponsored by Montana Society of Appraisers; Great Falls, Montana; 10/77; N. Glenn Tonkin, instructor; passed examination; 39 hours education

Principles of Residential Real Estate Appraising; sponsored by National Association of Independent Fee Appraisers (NAIFA); Great Falls, MT; 5/11-13/84; passed examination; 21 hours education

Standards of Professional Practice Course; American Association of Real Estate Appraisers (AIREA); Billings, Montana; 2/2-7/88; passed examination; 24 hours education

Capitalization Theory and Techniques, Part A; Billings, MT; 1/4-17/89; passed examination IB-A; 39 hours education

Introduction to Income Property Appraising; NAIFA, Helena, Montana; 10/31-11/3/90; passed examination; 30 hours education

Techniques of Income Property Appraising; NAIFA, Helena, Montana; 11/26-1/1/90; passed examination; 30 hours education

Standards of Professional Practice, Parts A (Course 410, USPAP requirements) and B (Course 420, Code of Professional Ethics), sponsored by Montana Chapter of the Appraisal Institute; Kalispell, MT; 9/15-18/93; passed examinations; 25 hours education

Advanced Income Capitalization, Course 510; sponsored by the Appraisal Institute - National; Boulder, CO; 6/12-18/94; 36 hours education

Standards of Professional Practice, Part C; sponsored by the Appraisal Institute; Bozeman, MT; 01/22-23/98; passed examination; 15 hours education

Standards of Professional Practice, Part A; sponsored by Inland Northwest Chapter of the Appraisal Institute; Spokane, WA; 01/19-20/2001; 15 hours education; passed examination

Sales Comparison Valuation of Small, Mixed-Use Properties, Court SE620; Fairmont, MT; 01/28/99-01/29/99; passed examination; 15 hours education

Uniform Appraisal Standards for Federal Land Acquisitions: Practical Applications for Fee Appraisers (The Yellow Book Seminar); sponsored by the Montana Chapter of the Appraisal Institute; Helena, MT; 01/09-10/03; 16 hours education

Valuing Property Affected by Environmental Contamination; sponsored by MT DOR/IAAO; Missoula, MT; 09/29-30/03; passed examination; 15 hours education

Separating Real and Personal Property from Intangible Business Assets; sponsored by Montana Chapter of the Appraisal Institute; Bozeman, MT; 10/02-03/2003; 15 hours education

Evaluating Commercial Construction, sponsored by Montana Chapter of the Appraisal Institute, Fairmont Hot Springs, MT; 09/30/2004-10/01/2004; 16 hours education

The Appraiser as an Expert Witness, sponsored by Montana Chapter of the Appraisal Institute, Helena, MT; 01/20-21/2005; passed examination, 16 hours education

Appraisal Curriculum Overview (2-day general), sponsored by Montana Chapter of the Appraisal Institute, Fairmont Hot Springs Resort, MT; 09/24-25/2009; 15 hours education

Advanced Spreadsheet Modeling for Valuation Applications; sponsored by the Montana Chapter of the Appraisal Institute; State of Montana Course Approval Number MT REA 100640; October 6- 7, 2011, 14 hours

Fundamentals of Separating Real Property, Personal Property, and Intangible Assets; Sponsored by The Appraisal Institute; Bozeman, MT; 04/26/2012-04/02/2012, 15 hours education

General Appraiser Market Analysis and Highest & Best Use; Sponsored by the Montana Chapter of the Appraisal Institute; Bozeman, MT; 04/29/2014-05/02/2014, 30 hours education, including test

Litigation Appraising: Specialized Topics and Applications; Sponsored by the Montana Chapter of the Appraisal Institute; Bozeman, MT; 10/01/2015-10/02/2015, 15 hours education, including test

SEMINARS, less than 15 hours education:

Application of Market Extractions; Society of Real Estate Appraisers; sponsored by Rocky Mountain Chapter of American Institute of Real Estate Appraisers (AIREA); Billings, MT; 1/19-20/84

Conservation Easement Appraising; sponsored by AIREA, Rocky Mountain Chapter; Great Falls, MT; 10/20/84; 7 hours education

Appraising Single Family Residences; Society of Real Estate Appraisers; sponsored by AIREA Chapter 50; Billings, MT; 1/16/87; 7 hours education

Hotel/Motel Valuation; AIREA; sponsored by AIREA Chapter 50; Rapid City, South Dakota; 9/17/87

Six Functions of a Dollar; sponsored by American Society of Farm Managers and Rural Appraisers; Rapid City, SD; 9/16/87

Accrued Depreciation; AIREA; Casper, Wyoming; 9/15/88; 3.5 hours education

Applied Sales Comparison Approach; AIREA; Casper, WY; 9/15/88; 3.5 hours education

Written Communication; AIREA; Casper, Wyoming; 9/16/88; 7 hours education

Discounted Cash Flow Analysis; AIREA Chapter 30, Missoula, MT; 9/28/89; 7 hours education

The Appraiser as a Witness in Civil Litigation; AIREA; Billings, MT; 1/26/90; 7 hours education

Non-Residential Demonstration Appraisal Report Writing; AIREA Chapter 50, Bozeman, MT; 4/16-19/90

Hazards and Liabilities of Underground Storage Fuel Tanks; AIREA Chapter 50, Bozeman, MT; 4/20/90; 4 hours education

Easement Valuation; AIREA Chapter 50 and IRWA Chapter 45; Fairmont Hot Springs, Gregson, MT; 9/14-15/90; passed examination; 7 hours education

Residential – General State Certification Review Seminar; Appraisal Institute; Bozeman, MT; 4/16-19/91; 14 hours education

FIRREA: A Round Table Discussion; Montana Chapter of the Appraisal Institute; Great Falls, MT; 1/24/92; 3 hours education

Litigation Valuation Seminar; Inland Northwest Chapter of the Appraisal Institute; Post Falls, ID; 9/25-26/92; 14 hours education

Americans with Disabilities Act Seminar; Montana Chapter of the Appraisal Institute; Bozeman, MT; 1/15/93; 4 hours education

Institutional Regulation of Real Estate Appraisal; NAIFA/MBA, Great Falls, MT; 2/16/93; 5 hours education

Appraisal Reporting of Complex Residential Properties; Montana Chapter of the Appraisal Institute; Helena, MT;

The New Uniform Residential Appraisal Report (URAR); Montana Chapter of the Appraisal Institute; Anaconda, MT; 1/16/94; 7 hours education

Discounted Cash Flow Analysis; Montana Chapter of the Appraisal Institute; Billings, MT; 4/7/95; 7 hours education

Subdivision Analysis; Montana Chapter of the Appraisal Institute; Billings, MT; 4/6/95; 7 hours education

30 Specialized Appraisal Issues; Montana Chapter of the Appraisal Institute; Helena, Montana; 01/19/96; 7 hours education

Fair Lending and the Appraiser; Inland Northwest Chapter of the Appraisal Institute; Post Falls, Idaho; 9/27/96; 7 hours education

Fundamentals of Relocation Appraising; Montana Chapter of the Appraisal Institute; Bozeman, Montana; 01/24/97; 7 hours education

Understanding Limited Appraisals and Appraisal Reporting Options - General; Montana Chapter of the Appraisal Institute; Billings, Montana; 03/26/97; 7 hours education

Insured Loan Programs of the ERA, Course 96-92; ERA; Great Falls, Montana; 06/17/97; 3 hours education

Alternative Residential Reporting Forms; Montana Chapter of the Appraisal Institute; Polson, MT; 09/26/97; 7 hours education

VA Appraiser Training Session; Department of Veterans Affairs; Great Falls, MT; 05/15/98; 4 hours education

Small Hotel/Motel Valuation; Montana Chapter of the Appraisal Institute; Missoula, MT; 09/11/98; 7 hours education

On-Line FHA and The Appraisal Process; Appraisal Institute; 12/15/1999; passed examination; 7 hours education

Case Studies in Commercial Highest and Best Use; Montana Chapter of the Appraisal Institute; Lewistown, MT; 09/29/2000

Partial Interest – Undivided, Montana Chapter of the Appraisal Institute; Fairmont, MT; 04/12/2002; 7 hours education

Appraisal Review – Residential, Montana Chapter of the Appraisal Institute; 09/26/2002; Bozeman, MT; 7 hours education

Appraisal Data Technology and Digital Reports; Montana Chapter of the Appraisal Institute; Missoula, MT; 04/25/2003; 7 hours education

Online Standards of Professional Practice, Part B; Appraisal Institute; completed 12/09/2003; 8 hours education

Appraisal Data Technology and Digital Reports; Montana Chapter of the Appraisal Institute; Missoula, MT; 04/25/2003; 7 hours education

The Road Less Traveled: Special Purpose Properties, sponsored by Montana Chapter of the Appraisal Institute, Helena, MT; 01/15/2004; 7 hours education

2004 National USPAP Update, sponsored by Montana Chapter of the Appraisal Institute, Helena, MT; 01/16/2004; 7 hours education

The Professional's Guide to the URAR, sponsored by Montana Chapter of the Appraisal Institute, Helena, MT; 06/28/2005; 7 hours education

Scope of Work: Expanding Your Range of Services; sponsored by Montana Chapter of the Appraisal Institute; Fairmont Resort, Fairmont, Montana; 09/16/2005; 7 hours education

National USPAP Update, Montana Course code MTREA 041272, sponsored by McKissock, Great Falls, MT; 03/03/2006; 7 hours education

2006 National Update, Montana Course Approval Number 03RE0732, sponsored by Montana Chapter of the Appraisal Institute, Helena, MT; 03-27-2006; 7 hours education

What Clients Would Like Their Appraisers To Know, State of Montana Course Approval Number 05RE0313, sponsored by Montana Chapter of the Appraisal Institute, Bozeman, MT, 04/28/2006, 7 hours education

Effective Appraisal Writing, State of Montana Course Approval Number MT REA 070208, sponsored by Montana Chapter of the Appraisal Institute, 03/23/2007, Bozeman, MT, 7 hours education

Analyzing Commercial Lease Clauses, State of Montana Course Approval Number MT REA 070513, sponsored by Montana Chapter of the Appraisal Institute, Fairmont Hot Springs Resort, Fairmont, Montana, 09/27/2007, 7 hours education

Spotlight on USPAP: Hypothetical Conditions and Extraordinary Assumptions, Montana Course Approval Number MT REA 071154, sponsored by Appraisal Institute, 01/24/2008, Helena, MT; 3 hours education

National USPAP Update, Montana Course Approval Number 07RE0734, sponsored by Appraisal Institute, 01/25/2008, Helena, MT; 7 hours education

Business Practices and Ethics, Montana Course Approval Number MT REA 080643, sponsored by Appraisal Institute, 01/22/2009, Helena, MT, 7 hours education

2009 Montana Economic Outlook Seminar, Montana Board of Real Estate Appraisers MT-REA 071150, sponsored by Bureau of Business and Economic Research, University of Montana - Missoula, 01/28/2009, 5 credit hours

Appraisal Challenges: Declining Markets and Sales Concessions, Montana Course Approval Number 08RE0219, sponsored by Montana Chapter of the Appraisal Institute, 03/20/2009, Bozeman, MT, 7 hours education

2010 Montana Economic Outlook Seminar, sponsored by Bureau of Business and Economic Research, University of Montana; Great Falls, MT, 01/27/2010, 5 hours education

7-Hour National USPAP Update Course; sponsored by Montana Chapter of the Appraisal Institute; Helena, MT, 02/05/2010; 7 hours education

Using Spreadsheet Programs in Real Estate Appraisals; State of Montana Course Approval Number MT REA 081287; sponsored by Montana Chapter of the Appraisal Institute; 04/29/2010; Bozeman, MT; 7 hours education

Hotel Appraising – New Techniques for Today's Uncertain Times; State of Montana Course Approval Number MT REA 100203, sponsored by Montana Chapter of the Appraisal Institute; 10/04/2010; Fairmont, MT; 7 hours education

The Discounted Cash Flow Model: Concepts, Issues and Apps; State of Montana Course Approval Number MT REAS 090838; sponsored by Montana Chapter of the Appraisal Institute; 10/05/2010; Fairmont, MT; 7 hours education

2011 Montana Economic Outlook Seminar, sponsored by Bureau of Business and Economic Research, University of Montana; Great Falls, MT, 01/26/2011, 5 hours education

Certified Foreclosure Analyst, Course Certification Number MTREA101176, sponsored by Montana chapter of Appraisal Institute; Great Falls, MT, 02/28/2011, 6 hours education

Code of Ethics; State of Montana Board of Realty Regulation; Course Certification Number 10RR0075; Great Falls Association of Realtors, Great Falls, MT; April 13, 2011; 4 hours

The Uniform Appraisal Dataset from Fannie Mae and Freddie Mac; sponsored by the Montana Chapter of the Appraisal Institute; Missoula, MT; State of Montana Course Approval Number 11RE0428; June 15, 2011, 7 hours education

2012 Montana Economic Outlook Seminar; sponsored by Bureau of Business and Economic Research; University of Montana-Missoula; Local Chamber of Commerce; Great Falls, MT, 01/25/2012, 5 hours education

National USPAP Update Course Code MT REA 111078; sponsored by McKissock, Warren, PA; Great Falls, MT, 02/12/2012; 7 hours education

What's it Worth – Valuing Declining Market; sponsored by MTREA 120104; 05/10/2012; 8 hours education

Appraising the Appraisal: Appraisal Review-General; sponsored by the Appraisal Institute; Helena, MT; State of Montana Course Approval Number MT REA 110438; 09/18/2012; 7 hours education

2013 Economic Outlook Seminar; sponsored by MTREA 4204; 01/30/2013; Great Falls, MT; 5 hours education

Montana Water Resources; sponsored by MTREA 0034; 04/29/2013; Great Falls, MT; 6 hours education

Business Practices and Ethics; sponsored by The Appraisal Institute, Bozeman, MT; 09/13/2013; 7 hours, 4 hours allowed

2014 Economic Outlook Seminar; sponsored by MTREA; 01/29/2014, 5 hours

2014-2015 7-hour National USPAP Update Course; 01/31/2014; sponsored by The Appraisal Institute; Bozeman, MT; 7 hours education

Real Estate Finance Statistics and Valuation Modeling; Sponsored by the Montana Chapter of the Appraisal Institute; Great Falls, MT; 01/22/2015-01/23/2015, 14 hours education

2015 Montana Economic Outlook Seminar; sponsored by Bureau of Business and Economic Research; University of Montana-Missoula; Great Falls, MT, 01/28/2015, 5 hours education

2016 Montana Economic Outlook Seminar; sponsored by Bureau of Business and Economic Research; University of Montana-Missoula; Great Falls, MT, 01/27/2016, 5 hours education

National USPAP Update (2016 – 2017) (Approval Number #REA-CEC-REC-7411); sponsored by McKissock, Warren, PA; Great Falls, MT, 02/21/2016; 7 hours education

2017 Montana Economic Outlook Seminar; sponsored by Bureau of Business and Economic Research; University of Montana-Missoula; Great Falls, MT, 01/25/2017, 5 hours education – MT-REA 7291

Marketability Studies: Six-Step Process & Basic Applications; Sponsored by the Montana Chapter of the Appraisal Institute; Bozeman, MT; 03/06/2017, 7 hours education. REA-CEC-REC-8655

Marketability Studies: Advanced Considerations & Applications; Sponsored by the Montana Chapter of the Appraisal Institute; Bozeman, MT; 03/07/2017, 7 hours education. REA-CEC-REC-8654

Real Estate Finance, Value, and Investment Performance; Sponsored by the Montana Chapter of the Appraisal Institute; Bozeman, MT; 01/18/2018, 7 hours education.

National USPAP Update (2018 – 2019) (Approval Number #REA-CEC-REC-9788); sponsored by the Montana Chapter of the Appraisal Institute; Bozeman, MT; 01/19/2018, 7 hours education.

2018 Montana Economic Outlook Seminar; sponsored by Bureau of Business and Economic Research; University of Montana-Missoula; Great Falls, MT, 01/24/2018, 5 hours education

2019 Montana Economic Outlook Seminar; sponsored by Bureau of Business and Economic Research; University of Montana-Missoula; Great Falls, MT, 01/30/2019, 5 hours education REA-CEC-REC-10754

How to Support and Prove Your Adjustments. Sponsored by OREP Education Network. 03/03/2019 7.0 hours education. REA-CEC-REC-8097,

Identifying and Correcting Appraisal Failures. Sponsored by OREP Education Network. 03/06/2019 7.0 hours education. REA-CEC-REC-10054

How to Raise Appraisal Quality and Minimize Risk. Sponsored by OREP Education Network. 03/17/2019 7.0 hours education. REA-CEC-REC-9889

National USPAP Update (2020 – 2021) (Approval Number #REA-CEC-REC-12704); sponsored by the Appraisal Institute; Online; 01/29/2020, 7 hours education.

2020 Montana Economic Outlook Seminar; sponsored by Bureau of Business and Economic Research; University of Montana-Missoula; Great Falls, MT, 01/29/2020, 5 hours education

Seminars on various aspects of Real Estate Appraising; including Mortgage Equity Analysis, Economic Growth Outlook, Energy Today; the above seminars being sponsored by various professional organizations.

- C. Experience
- McKay Rowen Associates, formerly James L. McKay and Associates, Great Falls, Montana, as apprentice appraiser and independent fee appraiser, since 1978.
- Have worked on all aspects of data collection and analysis, and preparation of completed appraisal reports, including single family residential units, multi-family residential properties, commercial and industrial properties, vacant residential and commercial sites, recreational properties, and farm and ranch properties.

As a Fee Appraiser have made appraisals for the following, in addition to many not listed:

- Burlington Northern Santa Fe Railroad
- First Liberty Federal Credit Union
- Conoco Oil Company
- Midas Realty, Inc., Fullerton, CA
- City of Great Falls, Office of Community Development
- City of Great Falls, Parks & Recreation Department
- Senior Citizens Center, Great Falls, MT
- Merrill Lynch Relocation Management, Inc.
- First National Bank of Bartlesville, OK
- Employee Transfer Corp., Dallas, TX
- Equitable Relocation Service, San Francisco, CA
- Hershey Chocolate Company, Hershey, PA
- Cargill, Inc., St. Paul, MN
- John Deere Company, Minneapolis, MN

Coca Cola Company, Atlanta, GA
 Brown-Forman Distillers Corp., Louisville, KY
 Anaconda Copper Mining Company, Anaconda, MT
 Montana Power Company, Butte, MT
 Amax Exploration, Denver, CO
 Federal Land Bank, Spokane, WA
 Citizens Bank of Montana, Havre, MT
 Wells Fargo Bank, Great Falls, MT
 Stockman Bank, Great Falls and Miles City, MT
 Small Business Administration, Helena, MT
 ITT Grinnell Co.
 American National Bank and Trust, Minneapolis, MN
 Cascade County Commissioners, Great Falls, MT
 Teton County Commissioners, Choteau, MT
 Toole County Commissioners, Shelby, MT
 Farmland Distributors, Spokane, WA
 Benefis Health System, Great Falls, MT
 Farm Credit Services, Great Falls and Billings, MT
 First Interstate Bank, Great Falls and Billings, MT
 US Bancorp, Portland, OR (RETECHS)
 Wells Fargo Bank, Salt Lake City, UT (RETECHS)
 Great Falls Public Schools, Great Falls, MT
 Transportation Property Company, Del Mar, CA
 GMAC Commercial Mortgage, Denver, CO
 US Department of Housing and Urban Development, Denver, CO
 US Bank, Great Falls and Billings, MT
 BN Leasing Corporation, c/o Staubach Global Services, Inc., Arden Hills, MN
 Busch Properties, St. Louis, MO
 Glacier Bank, Whitefish, MT
 Montana Department of Transportation
 Montana Board of Investments, Helena, MT
 Accessible Space, Inc., St. Paul, MN
 Catholic Diocese of Great Falls-Billings
 Yellowstone Boys and Girls Ranch, Billings, MT
 American Red Cross, Great Falls, MT
 Farmers Union Mutual Insurance, Great Falls, MT

These clients represent a wide variety of types of appraisals, including:

Residences, Duplexes, Fourplexes
 Multiple Family Housing Projects
 Condominiums
 Motels, Hotels
 Hospitals, Medical Clinics
 Recreational Properties
 Commercial Properties
 Industrial Properties
 Development Lands
 Farm and Ranch Properties
 Subdivision Properties
 Leased Lands

Have appraised for many individuals for the purpose of:

Application for Private Real Estate Loans
 Application for Small Business Administration Loans
 Condemnation Actions, Divorce Proceedings, Estate Settlements
 Estimate of Market Value for Sale Purposes
 Estimate of Market Value for Asset Valuation and Investment Portfolio Management

D. Professional Affiliations

Practicing Affiliate Member #86636, Appraisal Institute
 Director, Montana Chapter Appraisal Institute 2013 – 2015 and 2015 – 2017
 Committee Member, Great Falls Association of Realtors 2012 – 2015

General Certified Appraiser, State of Montana, Certificate No. 38, issued 12/09/1991, expires 03/31/2021



Policy Background – Items for Action
Board of Trustees Meeting
August 11, 2020

The following policies are being presented for action.

A. **9150 School Closure** - This policy will be included in the new Series 9000, School Facilities. It is required as a result of a legal settlement when Ray Bjork Elementary School was closed.

B. **9035 Capital Assets** – This policy will be included in the new Series 9000, School Facilities. It was formerly Policy 7035. It has been updated to align with current accounting requirements.

C. **7060 School Safety** - This policy has been updated to reflect statutory changes. It also authorizes the Superintendent to implement safety measures to the health and safety of District personnel, students and visitors.

The above policies have had at least two readings by the Policy Committee.

~~NON-INSTRUCTIONAL OPERATIONS~~ SCHOOL FACILITIES

School Closure

Prior to the Board adopting a resolution closing an operating school, the Board shall consider the impact of such school closure on the education community. In evaluating the impact, the Board shall consider at a minimum the following factors:

1. Projected or actual enrollment declines and the likelihood that they will remain permanent.
2. The effect the school closure will have on other facilities and on the district's educational program offering.
3. ~~Potential for a~~ Alternative use of the facility, including the potential for revenue for sale or lease of property.
4. Financial considerations including operation and maintenance costs, anticipated capital improvements, and the costs of closure and transferring operations elsewhere in relation to other schools in the district.
5. The effect the school closure will have on district staffing, and on the costs of instruction, administration, transportation and other support services.
6. Student safety factors, including travel, school building features, and school grounds, in relation to other schools in the district. Ability of other schools in the affected district to safely accommodate pupils if a school closes.
7. Such other facts as the Board deems necessary and appropriate in light of the circumstances.

During the ninety days before a final decision is made on a school closure, the board shall conduct hearings to receive a testimony from the public.

A separate hearing may be held for each school that is being considered for closure.

Notice of each hearing shall be published once each week for two consecutive weeks in a newspaper of general circulation in the area. The last notice of hearing shall be published not later than seven days immediately before the final hearing.

The School District may close a school for emergency reasons without complying with the public hearing set forth above.

The Board is not required to make specific findings with respect to the criteria.

Comments received from public hearings are for advisory purposes only. The weight to be given any of the criteria is left to the complete and sole discretion of the Board. The final determination of whether a facility shall remain open and what alternative the district shall take shall be made by the Board.

Legal References:

47	
48	Cross References:
49	Policy History:
50	Adopted On: 6.22.1999
51	Revised On:
52	

SCHOOL FACILITIES

Property, Plant and Equipment Records Capital Assets

All District land, buildings, improvements, inventories, and equipment shall be inventoried and the valuation shall be updated as necessary. Assets of the District may be acquired through donation, purchase, or self-constructed. Asset valuation will be determined in accordance with generally accepted accounting principles (GAAP).

A capital asset is an individual property item that meets all of the following requirements:

1. Must be tangible in nature.
2. Must have an estimated useful life of at least two years following the date of acquisition.
3. Must be of significant value.
4. Must be used in conducting the District's activities.

Capital assets include land, buildings, machinery, furniture and other equipment, which the District intends to hold or continue to use over a long period of time.

~~Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years.~~

Property, plant, and equipment ~~of the primary government~~ are depreciated using the straight-line method over the following estimated useful lives. Salvage value is not used:

Asset Class	Years	<u>Value</u>
Land Improvements	80	<u>\$25,000</u>
New Buildings	80	<u>\$25,000</u>
Building Improvements	80	<u>\$25,000</u>
Equipment, Machinery, Vehicles	5	<u>\$5,000</u>
Instructional, Computers, Audio Visual Equipment	3	<u>\$5,000</u>
Musical, Athletic, Playground Equipment, Other	10	<u>\$5,000</u>

Cross References:

Policy History:

Adopted on: 4.14.2015

Revised on:

2
3 OPERATIONAL SERVICES

4
5 School Safety

6
7 The Board recognizes that safety and health standards should be incorporated into all aspects of the
8 operation of the District. Rules for safety and prevention of accidents will be posted in compliance
9 with Montana Safety Culture Act and the Montana Occupational Safety and Health Act. Injuries and
10 accidents will be reported to the District office.

11
12 ~~The building principal will develop a plan of fire, civil defense, tornado, and earthquake warning,~~
13 ~~protection, and evacuation. This plan and procedures will be discussed and distributed to each~~
14 ~~teacher at the beginning of each school year.~~ There will be at least eight (8) disaster drills a year. All
15 teachers will discuss disaster drill procedures with their class at the beginning of each year and will
16 have them posted in a conspicuous place next to the exit door. A record will be kept of all fire drills.
17 The drills will be held at different hours of the day or evening to avoid distinction between drills and
18 actual disasters. The Superintendent will develop safety and health standards that comply with the
19 Montana Safety Culture Act.

20
21 *Safety or Emergency Plans*

22
23 The Board shall review the ~~school~~ District safety or emergency operations plan periodically and
24 update the plan as determined necessary by the trustees based on changing circumstances
25 pertaining to school safety. Once the Board has made the certification to OPI, it may transfer
26 funds pursuant to Section 20-1-401, MCA to make improvements to school safety and security.

27
28 *School Closure*

29
30 The Superintendent is authorized to close the schools in the event of hazardous weather or other
31 emergencies that threaten the safety of students, staff members, or school property. Specific
32 procedures for school closures may be found in the District's Safety Plan or Emergency Operations
33 Plan. ~~The Board shall periodically review the District's Safety Plan or Emergency Operations Plan~~
34 ~~and shall update the plan as necessary based upon changing circumstances regarding school safety.~~

35
36 *Hazardous and Infectious Materials*

37
38 The Superintendent shall take all reasonable measures to protect the safety of District personnel,
39 students, and visitors on District premises from risks associated with hazardous materials, including
40 pesticide, and infectious materials. Specific procedures for handling hazardous or infectious
41 materials may be found in the District's Safety Plan.

42
43 *Safety Measures*

44
45 The Superintendent is authorized to adopt reasonable safety measures to protect the health and safety
46 of District personnel, students, and visitors on District premises and during school-related activities.

Reasonable safety measures include adoption of cleaning/sanitization plans, use of physical safeguards/barriers, and required use of personal protective equipment (*e.g.*, face masks). Exceptions to any requirements adopted by the Superintendent may be granted as required by law and on a case-by-case basis.

Legal References:	§ 20-1-401, MCA	Disaster drills
	§ 20-1-402, MCA	Number of disaster drills required – time of drills to vary
	§ 20-1-801 20.9.806, et al., MCA	Emergency School Closure
	§§ 39-71-1501, MCA	Montana Safety Culture Act
	§ 50-71-111, et. seq., MCA	Montana Occupational Health and Safety Act

Cross References:

Policy History:

Adopted on: 8.22.2013

Revised on:

Board of Trustees Work Session

Declaration of an Unforeseen Emergency



IV. NEW BUSINESS

A. Items for Action

1. Certify the Trustees' Financial Summary – Elementary Fiscal Year 2019-20 (see attached)
 2. Certify the Trustees' Financial Summary – High School Fiscal Year 2019-20 (see attached)
 3. Final Budget Adoption – Elementary Fiscal Year 2020-21 (see attached)
 4. Final Budget Adoption – High School Fiscal Year 2020-21 (see attached)
 5. Approval of Crafts Collective Bargaining Agreement
 6. Approval of HHS land sale, MDT project (see attached)
 - a. MDT/HHS Memorandum
 - b. MDT Right of Way Agreement
 7. Approval to Proceed with Land Negotiations, HSD & MBI (see attached)
 - a. HSD/MBI Land Swap Memorandum
 - b. Smith School Property
 - c. MBI Property Appraisal
 - d. HSD Property Appraisal
 8. Approval of Policy 9150: School Closure (see attached)
 9. Approval of Policy 9035: Capital Assets
 10. Approval of Policy 7060: School Safety
 11. Declaration of an Unforeseen Emergency
 12. Consideration/Approval of 2020/2021 Opening of Schools Plan
-

BACKGROUND

The COVID-19 Coronavirus Pandemic continues to challenge the health of our Helena community. With cases steadily rising since late June, the threat of COVID-19 has become an everyday reality. Just this past week, Lewis & Clark Public Health reported our county's highest number of positive cases in a single week ([08/07 Community Briefing](#)). While the Helena Public Schools have spent the last three months steadily planning for the 2020/2021 school year, COVID-19 virus activity within our community remains an ever-present threat. This threat is expected to remain for the foreseeable future including the whole of the 2020/2021 school year.

Last month, several pieces of formative guidance were provided to public schools/districts in Montana. On July 2, 2020, Governor Bullock and Lt. Governor Cooney released their plan for [Reopening Safe and Healthy Schools for Montana](#). This guidance, aligned to phases noted in the Montana's Reopening the Big Sky Plan, provided schools/districts with recommendations for reopening public schools in the fall. The guidance included suggestions pertaining to each of the below-noted areas.

- Health/safety precautions and practices
- Accommodations for students, teachers, and employees who are in designated at-risk groups
- Occupancy limits to allow for social distancing
- Cleaning and disinfecting protocols
- Food service recommendations
- Transportation information
- Protocols for activities, athletics, and other extracurricular activities

The Office of Public Instruction provided guidance to schools/districts through their document, [Re-Opening Montana Schools](#). Informed by recommendations with the Montana Learn 2020 and Montana Flex 2020 Task Forces, the OPI guidance provided recommendations and resources for each of the below areas.

Safe physical environments.

- Academic programming

- Social-emotional support services for students
- Areas of flexibility within state rules and statutes
- Guidance related to school nutrition/food services
- Information specific to special education services

The Helena Public Schools have worked to incorporate the above guidance along with recommendations and insights from several noted national organizations. Collectively, this guidance formed the foundation of our efforts to design and draft our [2020/2021 Opening of Schools Plan](#). This purposefully iterative document provides our district with a foundation for making health/safety related decisions across the entire 2020/2021 school year. With no vaccine or breakthrough therapeutic approved, we anticipate the threat of COVID-19 to continue to pose an ongoing threat to our students, employees, and families across the entire 2020/2021. For this reason, the superintendent is recommending that the Helena Public Schools Board of Trustees declare a local emergency in accordance with [Montana Code Annotated 20-9-806](#) through June 30, 2021.

BOARD ACTION FOR CONSIDERATION:

In accordance with [Montana Code Annotated 20-9-806](#) (below), the Board of Trustees may declare a local emergency providing the Helena Public Schools with needed flexibility should schools need to be closed intermittently throughout any portion of the coming school year.

20-9-806. School closure by declaration of emergency. (1) (a) Except as provided in subsection (2), if a school is closed by reason of an unforeseen emergency that results in a declaration of emergency by the board of trustees, the trustees may later adopt a resolution that a reasonable effort has been made to reschedule the pupil-instruction time lost because of the unforeseen emergency. If the trustees adopt the resolution, the pupil-instruction time lost during the closure need not be rescheduled to meet the minimum requirement for aggregate hours that a school district must conduct during the school year in order to be entitled to full annual equalization apportionment.

(b) At least 3 school days or the equivalent aggregate hours must have been made up before the trustees can declare that a reasonable effort has been made.

(2) The board of trustees may close school for 1 school day each school year because of an unforeseen emergency and may not be required to reschedule the pupil-instruction time lost because of the unforeseen emergency.

MOTION FOR CONSIDERATION:

"In recognition of the ongoing and potential threat of COVID-19 on the students, employees, and families of our Helena Public Schools, I move that the Board declare an unforeseen emergency within the meaning of that term as set forth in Title 20, Chapter 9, Part 8, to become immediately effective and to continue through June 30, 2021.

Board of Trustees Work Session

Consideration/Approval of the 2020/2021 Opening of Schools Plan



IV. NEW BUSINESS

A. Items for Action

1. Certify the Trustees' Financial Summary – Elementary Fiscal Year 2019-20 (see attached)
 2. Certify the Trustees' Financial Summary – High School Fiscal Year 2019-20 (see attached)
 3. Final Budget Adoption – Elementary Fiscal Year 2020-21 (see attached)
 4. Final Budget Adoption – High School Fiscal Year 2020-21 (see attached)
 5. Approval of Crafts Collective Bargaining Agreement
 6. Approval of HHS land sale, MDT project (see attached)
 - a. MDT/HHS Memorandum
 - b. MDT Right of Way Agreement
 7. Approval to Proceed with Land Negotiations, HSD & MBI (see attached)
 - a. HSD/MBI Land Swap Memorandum
 - b. Smith School Property
 - c. MBI Property Appraisal
 - d. HSD Property Appraisal
 8. Approval of Policy 9150: School Closure (see attached)
 9. Approval of Policy 9035: Capital Assets
 10. Approval of Policy 7060: School Safety
 11. Declaration of an Unforeseen Emergency
 12. Consideration/Approval of 2020/2021 Opening of Schools Plan
-

BACKGROUND

In preparation for the upcoming 2020/2021 school year, the Helena Public School have collectively worked to draft our [2020/2021 Opening of Schools Plan](#). Presented to Trustees for consideration during last week's August 4, 2020 Board Workshop, this draft plan provides the district with a foundation for making organizational, health/safety related decisions across the entire 2020/2021 school year. As noted, this document will continue to be revised and updated across the 2020/2021 school year to ensure optimal effectiveness and consistent alignment with forthcoming research findings and school guidance.

MOTION FOR CONSIDERATION:

"I move that the Board approve and adopt the 2020/2021 Opening of Schools plan to serve as our foundation for organizational decisions across the coming school year in relation to the ongoing COVID-19 pandemic."



SAFETY



HEALTH

RESILIENCE

OPPORTUNITY

- 2020/2021 -
Opening of Schools Plan



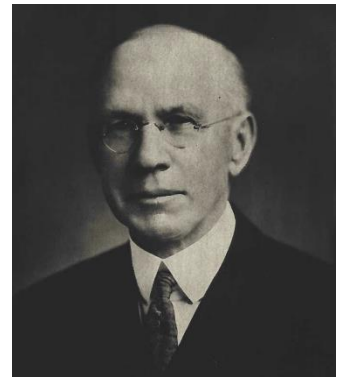
This version you are viewing is a draft of the 2020/2021 Opening of Schools Plan for the Helena Public Schools. In association with the active COVID-19 pandemic, this plan is purposefully dynamic. This plan represents our planning and preparation efforts to date but feedback will be needed and appreciated as we work to improve the design and details of this plan. Please send feedback via email at Planning2020@helenaschools.org. Thank you for taking the time to view and respond to this draft.

Students, Colleagues, Parents, and Families,

This draft plan comes to you as a result of months of planning. It is the combined effort of over one-hundred and forty volunteers who dedicated their summer to countless meetings, presentations, and deliberations. Candidly, these volunteers have powered us through these summer months with their time, passion, ideas, and ongoing commitment to our students, staff, and community. While a simple thank you is insufficient, these volunteers are deserving of our sincere gratitude for all that they have contributed across these summer months.

Additionally, this draft also comes as a result of hundreds of emails received across the last two months from students, parents, educators, and community members. Two such emails, received one recent Sunday night within minutes of one another, encompass the breadth of feedback that we have received. Both messages were exceptionally well written, filled with thoughtful insights and well-considered recommendations. One, crafted by a high school student, specifically cited the value of being physically back in school to aid both the academic needs of our students as well as their social/emotional health. The second email, sent by the parent of an elementary-age student, clearly recommended school closure as we start the year. This message cited recent increases in local COVID-19 cases and potential exposure concerns should students return in-person in late August.

Encompassed within these two emails, received on a single Sunday evening, is the challenge of this coming school year. Yes, our Helena schools have been through a pandemic before, but much has changed since the Spanish Flu of 1918/1919. Today, news is instantaneous, and information is shared across the globe at astounding speed. Yet, at times this summer, I have briefly paused in the hallway of the May Butler Center and looked at the pictures of past Helena superintendents. At the beginning of that long lineup of images is John Dietrich, superintendent from 1910 to 1929. I wonder what plans they had in place the last time Helena was impacted by a pandemic. While much was different, I imagine that many of our priorities align. As they prepared for the 1919/1920 school year, safety and the health of students, employees and family members was likely at the top of their list. The academic, physical, social, and emotional needs of students were likely ever-present as they considered various models. Communication, while different, was at a premium as parents and families looked for details. While the Spanish Flu occurred over one hundred years ago, many of our priorities remain the same today. We want the best for our students, our families, and our community. We want to make correct decisions in this regard, even when the variables around us are constantly shifting. We want to transcend this virus and come together as a cohesive, supportive community.



This draft plan was built on those priorities including 1) health and safety for all, 2) social and emotional supports as needed, and 3) a continuous dedication to provide the best possible teaching and learning environment, regardless of known challenges (equity). For some, the plan will read as thoughtful, detailed, and well-considered. For others, none of the developed options will seem to meet the needs of your family. Ironically, both may be true, and I accept full responsibility. Yet, what is included in this plan represents our best efforts to date as we struggle to overcome something for which few were prepared to engage. I am proud of our collective efforts and commit that we will continue to refine, revise, and update this plan as we work to continually improve.

I welcome your thoughts, reflections, and suggestions as collectively, I am confident that our school district and community can come together through resilience, encouragement and understanding. Thank you for your time and ongoing support of our Helena Public Schools.

Respectfully,

A handwritten signature in black ink, appearing to read 'Tyler Ream'.

Tyler Ream
Superintendent, Helena Public Schools



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Lessons Learned (*and learning...*):

While disruptive, the spring of 2020 provided a learning opportunity for the Helena Public Schools. In the span of 72 hours last March, we shifted our district to function entirely online and/or remote including teaching/learning, food services, technology services and other business and/or operations related services. This provided all involved with a significant challenge to overcome as our lives were drastically changed over the course of a few days. Part of our planning process related to the 2020/2021 school year included a full consideration of this past spring as we worked to collectively analyze what went well, what did not go well, and how we can improve as an organization.

Key to this process of reflection was data including insights gained from surveys administered in June and July. While far from perfect, these surveys provided quantitative data that helped highlight strengths and needs. For example, the below insights were gained from surveys initiated this summer.

- Parents/families prefer weekly information (not too frequently or infrequently).
- Communication is needed across multiple platforms including email, social media, and website posts.
- A majority (74%) of parents/families reported utilizing district-provided technology for remote learning
- A majority (84%) of parents/families reported having access to internet services that were capable of providing a fast/stable environment for remote learning
- Only a small percentage of parents/families reported that their child “loved” remote learning (4%) while 39% of families reported that their child “struggled” in this environment. The remaining 57% of families reported that their child “did well” with remote learning. However, doing well does not necessarily mean that their child enjoyed or prefers remote learning in any regard.
- Only 55% of HSD employees reported utilizing district-provided technology to facilitate their remote learning environment.

These insights along with feedback gained from emails, conversations, and the outstanding context provided by members of our planning teams, helped form a foundation for improvement as we approached planning for the 2020/2021 school year. Paired with an unparalleled amount of guidance, we collectively sought to build upon learning in an effort to grow and improve. As noted below, these areas of learning helped inform our collective efforts to design, plan, and prepare for a school year full of unknowns. As we journey forward together, these areas of note will be important to consistently remember.

- **Consistency is Key:** Students and parents alike reported that inconsistencies across classrooms hindered understanding. It was requested that specific technology tools and practices be employed district-wide in order to provide as much consistency as possible should remote/blended learning become necessary.
- **Frequent Communication but Within Reason:** Parents/families reported appreciating frequent communication. However, daily communication was a reported hinderance and monthly communication left too many unanswered questions. Weekly school/district communication seemed to be preferred.
- **Family Connect = Student Connection:** Time and time again, our connection with a family helped determine our enduring connection with a student. As we consider the 2020/2021 school year, it is imperative that we quickly develop trusting relationships with our students and their families.
- **Grace, Understanding, and Flexibility:** More than anything, students, educators, and families stressed the need of providing one another with grace, understanding, and flexibility during this ongoing time of uncertainty. As we move forward together, it will be vital that we regularly remember that everyone is collectively enduring an international crisis that our current generations have never previously experienced. Therefore, things will not be perfect, and we must work to consistently support one another in order to thrive during this time of ongoing stress, anxiety, and fear.

insights

“School policies must be flexible and nimble in responding to new information, and administrators must be willing to refine approaches when specific policies are not working”

– American Academy of Pediatrics, Guidance for School Re-Entry

Overview of our Planning Process:

Planning for the 2020/2021 school year began last spring. As the COVID-19 pandemic continued through May, it became clear that our Helena Public Schools would need a multifaceted plan for the coming school year. Coupled with our need to improve, a public planning process was developed and detailed for the Board of Trustees as part of their June 9th, 2020 meeting. A related update was provided to parents and families as our planning strengthened to include volunteers from across our district and community.

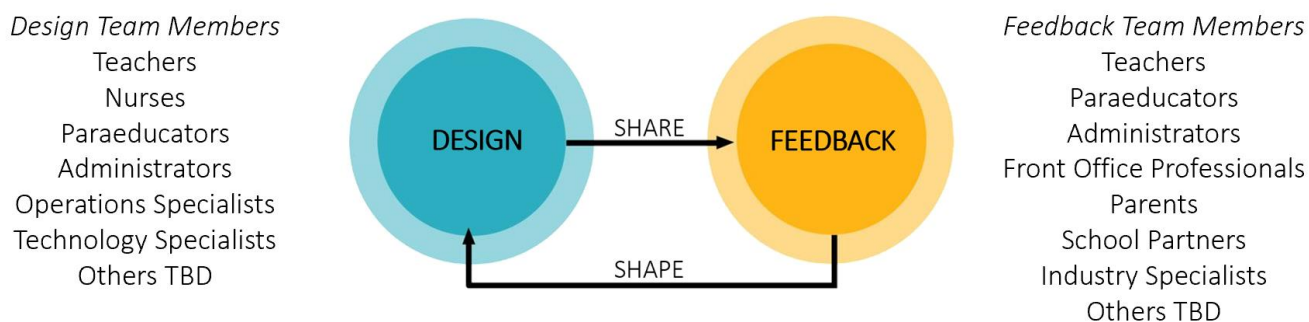
Beginning in mid-June, over 140 volunteers came together as part of eight teams to focus on the development of plans for each of the below-listed interrelated areas. These volunteers typically dedicated up to ten-plus hours per week to meeting and designing the plans contained within this overarching document. Their dedication and continual service to our students, families and community was invaluable to the iterative development of the best possible plans.

Figure 1: Planning Teams

FACILITIES TEAM	Focused on the health and safety needs of each school/facility
HEALTH/WELLNESS TEAM	Focused on proactive and responsive health practices/protocols
INSTRUCTION TEAM	Focused instructional programming including in-person, blended and remote learning
SCHOOL OPERATIONS TEAM	Focused on phase-specific school structures, programs and practices
TECHNOLOGY TEAM	Focused on supporting the technology-specific needs of all work teams
PROFESSIONAL LEARNING TEAM	Focused on professional learning needs including pre-opening trainings
STUDENT SUPPORT TEAM	Focused on general and phase-specific student support services
BUSINESS FUNCTIONS TEAM	Focused on ongoing and emergency business functions by phase

Teams continued to meet through mid-July including dedicated feedback sessions with educators, parents, and other school partners. These “design sprints” (figure 2) provided early feedback from fellow stakeholders that successfully informed and shaped developing plans. Following each feedback session, teams utilized the shared insights to inform their designs. In addition, feedback sessions provided many of the initial questions captured on page 36 as part of our developing Frequently Asked Questions section.

Figure 2: Design Sprint Process Graphic



As planning continued across the summer weeks of June and July, the COVID-19 pandemic remained present, active, and dynamic. Along the way, our planning efforts sought to incorporate directives and guidance including

the resources noted on pages 37, 38, and 39. This guidance, along with regular feedback from our partners in Lewis & Clark Public Health, provided meaningful information that informed the information you contained in this overarching document.

A special thank you as the following individuals spent countless hours across the summer planning for this coming school year. Their time, dedication and sacrifices deserve our full recognition and appreciation as a school district and community.

Justine Alberts*	Ashley Fish*	Sean Maharg***	Dawn Rowling**
Anna Alger*	Jesika Fisher**	James Paul Maganito,	Jenni Sampson*
Barda Allen*	Heidi Foreman**	MD*	Deb Sargent**
Jennifer Bauer**	Joice Franzen*	Jena Marshall**	Jennifer Schaefer**
Pat Boles***	Heidi Friedlander-	Sherri Martin*	Willie Schlepp**
Cal Boyle**	Keaster*	Erin Maxwell**	Hailey Selch*
Jodi Branting*	Cindy Galbavy**	Courtney Dann	Jane Shawn**
Ashten Broadhead*	Hollee Goody**	McAdams*	Tracie Shepherd**
Lonnie Brooks*	Michelle Gransbery**	Josh McKay***	Kelly Sheridan**
Katie Burke*	Elizabeth Grev*	Tim McMahon***	Heather Shippen*
Tammy Burke*	Tammy Harbour**	Shannon McNamee**	Megan Skolrud*
Brice Burton**	Kylee Hauck**	Janelle Mickelson**	Brenna Stefanik*
Shannon Callahan**	Kaci Hauptman*	Lauren Miller*	John Stilson**
Lona Carter***	Sara Hayter**	Christy Mock-Stutz**	Kim Stout**
Daniel Champer**	Reg Hageman**	Margaret	Wilma Tabaracci**
Walt Chancy**	Heidi Herbolich**	Montgomery**	Riley Thatcher*
Jilyn Chandler**	Kaitlyn Hess**	Sean Morrison**	Dave Thennis**
Kevin Cleary**	Christy Heun**	Pam Murnion**	Stephanie Thennis**
Adam Clinch**	Tyler Hollow**	Neal Murray**	Steve Thennis**
Tom Cohn**	Joslyn Hunt*	Gary Myers***	Shannon Thomas**
Shay Coil*	Deb Jacobsen**	Jill Nyman**	Richelle Thompson**
Stacy Collette***	Sol Jones**	Katie Ott*	Therese Tucker*
Kathy Collins*	Bill Kaiser**	Kylie Pancich**	Marla Unruh**
Carrie Compton**	Carrie Key**	Kate Peterson*	Sarah Urban**
Kelly Connolly**	Kathy Kidder**	Shannin Preshinger**	Kyla Uribe*
Craig Crawford**	Kalli Kind***	Geoff Proctor*	Jill Van Alstyne**
Brian Cummings***	Trish Klock**	Jill Putnam**	Heidi Van Diest**
Joslyn Davidson***	Wendy Kowalski**	Nick Radley***	Lacey Walker*
Chelsey Davis*	Julie Ladd**	Wynn Randall**	Kevin Ward**
Dustin Deitchler*	Anna Larson*	Dana Richards*	Jim Weber**
Doug Dellwo**	Sean Lawler*	Barbara Ridgway***	Cori Wellenstein**
Elizabeth Douglass**	Rebecca Leaphart*	Jeri Rittel*	Jake West**
Jill Downing*	Frances Leonard**	Mary Robertson*	Tia Wilkins**
Sarah Dramstad**	Darbi Linder**	Susan Robinson**	Robert Worthy**
Reneé Driessen*	Jennifer Loomis**	Emily Rodway**	Brett Zanto***
Jenna Eisenhart**	Lisa Lowney**	Rebecca Rohrer*	
Nicole Evans*	Layla Lunnon**	Kirstan Roush**	

*** indicates a Team Lead

** indicates a member of a Design Team

* indicates a member of a Feedback Team

Please additionally note that several of the above-listed individuals served on multiple teams

General Health/Safety Precautions and Protocols:

As general background, COVID-19 spreads when people are in relatively close proximity, through respiratory droplets generated through coughing, sneezing, or talking to an infected person. Among the most effective preventive measures – when used consistently and in combination – are masks/face coverings, physical distancing, handwashing, and cleaning frequently touched surfaces.

The Centers for Disease Control and Prevention advise maintaining six feet of distance between yourself and others to avoid the transmission of COVID-19. In situations where six (6) feet of distance cannot be consistently guaranteed, masks should always be worn. Masks decrease the likelihood of disease transmission but will not keep you from needing to be quarantined if you are identified as a close contact to a person who has tested positive for COVID-19.

To be considered a close contact to a case, a person needs to have spent (at least) fifteen (15) minutes within six (6) feet of the person diagnosed with COVID-19 or has had multiple shorter contacts with that person. Once identified as a close contact, you will need to quarantine (stay away from other people) for fourteen (14) days by order of Lewis and Clark Public Health. Even if you get a negative test result during that 14 days, you need to remain in quarantine. Wearing additional personal protective equipment (e.g. gowns, face shields, gloves) during contact with a person who tests positive for COVID-19 does not mean that you do not need to quarantine.

Per the current CDC guidelines, if you have been around someone who was identified as a close contact to a person with COVID-19, you should closely monitor yourself for any symptoms of COVID-19. You do not need to self-quarantine. Below are two specific examples:

- Person A is COVID-19 positive. Person B was exposed for 15 minutes or more to Person A and was determined to be a close contact. Person B must quarantine for 14 days.
- Person B has no COVID-19 symptoms. Person B lives with Person C. Person C had no contact with Person A. Person C does not need to quarantine.

Utilized Protocols:

Below are the general health and safety protocols that we anticipate utilizing across the 2020/2021 school year. These have been incorporated into each of our phases and represent our new-normal for school as we work to reduce known risks of potential COVID-19 exposure. For additional, phase-by-phase health/safety practices, please see the phase-specific detailed information beginning on page 15. As with this entire plan, each of the below-noted practices are subject to change as new guidance becomes available in the coming weeks and months.

Masks/Face Coverings:

As the primary route of transmission for COVID-19 is respiratory, masks or face coverings are among the most critical components of risk reduction. Masks/face coverings protect the general public against COVID-19 infection, with a recent retrospective study estimating near 80% effectiveness in reducing COVID-19 transmission, especially when worn prior to symptom onset. Therefore, masks/face coverings will be mandated for use by all students and employees on-campus in Phase I and Phase II. This requirement is part of our general health/safety practices when, used in concert with social distancing and hand sanitizing, reduces virus exposure and transmission. Additional mask related information included below.

- The CDC recommends all people 2 years and older wear face masks. Governor Bullock's mask-related order recommends all people 5 years of age and older wear a cloth face covering in public settings and when around people who don't live in your household, especially when other social distancing measures are difficult to maintain. While schools were not included in the original order, the Helena Public Schools has aligned our health/safety protocols to include this requirement.
- All students, employees, and visitors must wear a mask properly at all times unless the student or staff member has a medical contraindication for wearing a mask verified by a medical provider (MD, DO, NP,

PA only). Students choosing not to wear a mask will not be allowed in the building or on district buses as alternative education opportunities are available.

- Masks/face coverings must be worn, and six feet of distance must be maintained in all music, theater, band, and choir classes if events are allowed in a particular phase.
- Masks/face coverings are required to be worn by everyone on the bus during school bus transportation.
- Preferably, masks/face coverings should be provided by the student/family, but extra disposable/reusable face masks are available at the school for any student, employee, and/or visitor. Reusable masks/face coverings provided by families should be washed daily or before the next day of use.
- Transparent face coverings provide the opportunity for more visual cues and should be considered as an alternative for younger students, students who are deaf and hard of hearing, and their teachers.
- Supervised mask breaks can occur throughout the day. Breaks should occur when students can be six feet apart and ideally outside or at least with the windows open. Students may remove masks for nutrition breaks, and meals.

Physical Distancing:

Physical distancing is another important practice that helps mitigate transmission of the virus. The CDC has recommended maintaining a physical distance of six feet between individuals.

Symptom Screening Upon Entry:

Checking for [symptoms](#) each morning by families and caregivers is critical and will serve as the primary screening mechanism for COVID-19 symptoms. Schools should provide information to families to support them in conducting this symptom check and families should not send their children to school if they exhibit COVID-19 symptoms. Schools will provide a checklist of symptoms and other guides to help families and students.

Facility Upgrades:

As we approach the start of 2020/2021 school year, several upgrades and modifications will have been made to our schools and district facilities. Upgrades and modifications include:

- Upgraded air filtration: Our district operations team is working to ensure that the filtration systems within our central heating and/or air conditioning systems are upgraded to the highest possible specifications. These upgraded filters improve air quality, circulation, and ventilation. In addition, the use of fresh-air returns remains an ongoing part of our air circulation/ventilation design.
- Designated hallway traffic patterns: Each school will be working to designate student/employee traffic patterns within each building. If possible, these practices will include one-way halls to reduce congestion and ensure opportunities to remain safely distanced when on campus.
- Partitions and other distancing structures: Most of our schools and buildings have undergone renovations in recent years that provide for distancing options for school-based front office personnel. However, in offices open to the public that have not completed such upgrades, partitions are being included to ensure both visitors and employees are provided opportunities to safely distance.

Hand Hygiene:

Handwashing and hand sanitizing: Handwashing removes pathogens from the surface of the hands. While handwashing with soap and water is the best option, alcohol-based hand sanitizer (at least 60 percent ethanol or at least 70 percent isopropanol) will be available to all students/staff when handwashing is not available. Students will be asked to wash and/or sanitize in and out of their classrooms as part of a general practice.

Student Cohorts:

As much as possible, schools will work to cohort students in an effort to keep group sizes to a minimum. This practice is expected to be part of lunch and/or recess efforts and may necessitate block scheduling at the secondary level.

Symptomatic Isolation:

In order to minimize transmission of COVID-19, schools will have an isolation space available for students displaying COVID-19 symptoms. Symptomatic students will be cared for by the nurse and/or other trained personnel but will not have access to other students and/or employees. It will be imperative that parents immediately come to school and pick up a symptomatic child when called.

Health and Safety/PPE Supplies: Schools will have an inventory of standard healthcare supplies (e.g., masks and gloves). Use of additional supplies may be optional based on the type of tasks performed (e.g., teachers do not need to wear gloves while teaching but may need to wear them during necessary contact with students, such as providing physical support to students with disabilities).

Health-Related Exclusion, Dismissal and Return to School Criteria:

Students and employees who are not feeling well are asked to stay home and not report to school/work. As part of our above-noted daily symptom screening efforts, we are asking that each individual and/or family screen for [COVID-19 symptoms](#) prior to departing their place of residence. Individuals who exhibit symptoms of COVID-19 at school will be cared for in isolation until they can be picked-up by a parent/guardian and/or safely return to their place of residence.

Should a student or employee test positive for COVID-19, Lewis & Clark Public Health will work with the Helena Public Schools nurses to determine if any contacts exist within the school. As defined by the Centers for Disease Control (CDC), a [close contact](#) is an individual who has been within six (6) feet of a laboratory-confirmed case for at least fifteen (15) minutes. As a school district, we cannot determine the exposure of potential contacts as this process must be completed in accordance with Health Information Privacy laws ([HIPAA](#)). Any determined contacts will need to be cleared for return by county health officials before they can resume in-person attendance.

Any student or employee who tests positive for COVID-19 will need to be medically considered and found to be recovered before discontinuing self-isolation and returning to a school or work location ([CDC link](#)).

Criteria for the Immediate Closure of Schools:

Any and all identified, laboratory-confirmed cases of COVID-19 will be investigated and managed by professionals associated and/or affiliated with Lewis & Clark Public Health (LCPH). Should a student and/or employee test positive for COVID-19, an immediate decision will be made in concert with LCPH as to whether or not the school must close immediately for a determined period of time.

Each situation investigated and managed by LCPH is unique and therefore, both short- and long-term closure decisions will need to be made on an individual basis. Schools may close for 24 to 48 hours or longer as deemed necessary by local school and county health officials.

Families are encouraged to develop contingency plans for childcare in anticipation of such occurrences as long as COVID-19 remains an active threat to our local, community health.

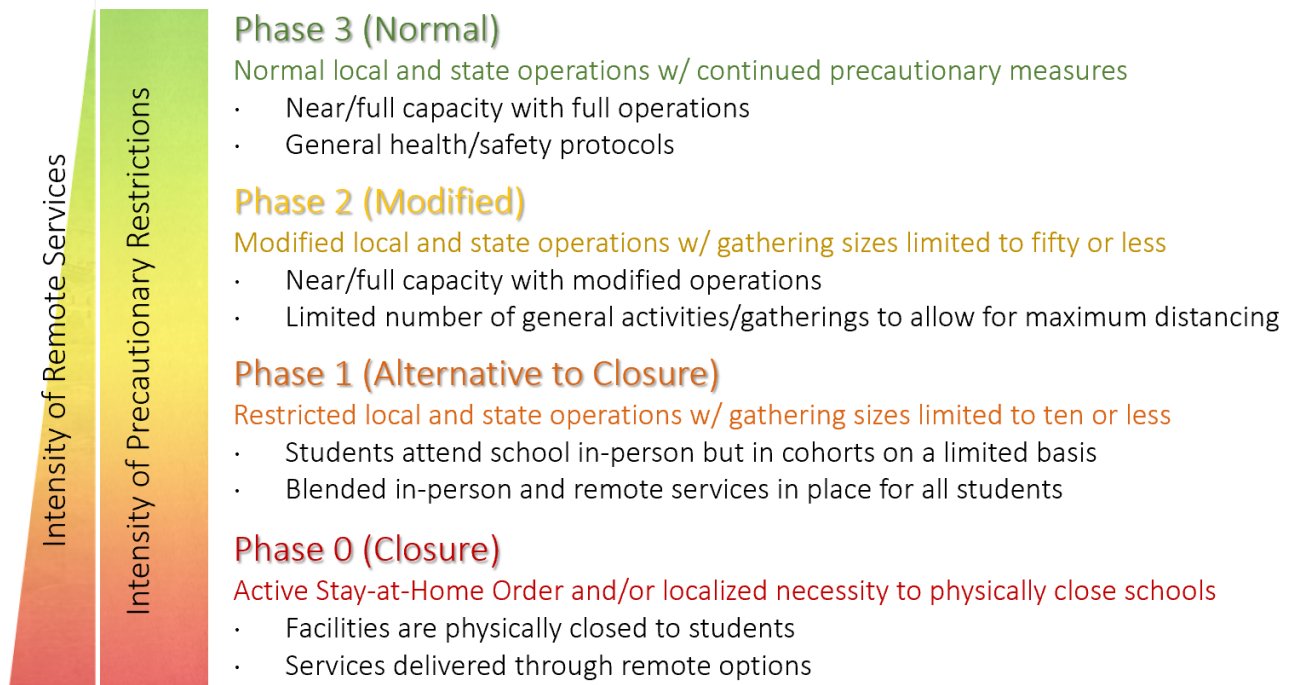
Criteria for Reopening Schools:

In association with the above-noted information pertaining to immediate school closure, any decision to reopen a school will be made in concert with Lewis & Clark Public Health. Schools will remain closed until declared safe for reopening.

Phase-by-Phase Overview:

As we approached planning for the 2020/2021 school year, health professionals across multiple organizations advised us to create a multifaceted plan that, by design, could ebb and flow with the predicted, ever-dynamic conditions associated with this current pandemic. In response, we created the below model (figure 3) as a way to actively prepare for everything from school as normal in phase three to the physical closure of schools in phase zero.

Figure 3: Phase-by-Phase Overview



As noted above, each phase differs in terms of the intensity of included precautionary restrictions. Phase zero includes our most restrictive environment with students attending school only through remote learning. These restrictions lessen in terms of intensity as phases move from zero to three. Additionally, the intensity of remote services purposefully changes in terms of intensity as we move through the phases. While the fully remote nature of phase 0 requires online participation for all students, we anticipate that remote learning will be present in each of the noted phases. This is especially true for any student and family that may choose to attend school this year through an entirely remote version of school. This option is more fully described below in association with our Digital Learning Initiative (DLI) on pages 25 and 26.

As we worked through the development of each phase, we carefully considered each of the following areas:

- **Needed Safety Precautions/Protocols:** Per the above-noted guidance on page 8, our adherence to the numerous health and safety recommendations is foundational to each of the designed phases. While these practices are not always conducive to the optimal learning environment, we continuously placed health and safety as our top priorities as we worked to develop these plans for the 2020/2021 school year.
- **Flexibility:** Each of the designed phases were developed to provide our schools and families with maximum flexibility given the ever-changing conditions of this pandemic. While it would have been easier to develop a two-phase approach (open and closed), health professionals continually stressed the development of options including the hybrid, alternate to closer model associated with phase one.
- **Consistency:** One of the more challenging elements of designing our multi-phase plan was the assurance of consistency in the midst of a pandemic that has continually posed multiple inconsistencies. While challenging for all involved, we chose to align bell-times across phases one and two in an effort to ensure a consistent, day-to-day schedule.

- **Time for In-Person and Online Learners:** A never before utilized element of our daily schedule includes providing teachers with time to meet the needs of students that are both attending school in-person and via a remote environment (Digital Learning Initiative). Simply put, there is not enough time in each day to do both without making changes to our schedules. Even with the addition of remote resource teachers, we felt it was important for online learners to retain a sense of connection to their home school, teachers, and peers.
- **Needed Transportation Changes:** Formerly utilized practices associated with transporting students to and from school are not advisable given the current precautionary environment. Therefore, we have worked to redesign our entire transportation structure to ensure the safest possible environment for our students and employees. Our new transportation practices for the 2020/2021 school year include no more than 24 students on a bus at one time. This will allow students to sit one per seat unless they are residing in the same household. Additionally, transportation patterns were aligned specifically to school attendance boundaries to ensure the shortest possible ride-times for our learners. These changes eliminate the possibility of transporting students from multiple schools on one bus at the same time. Additionally, we have worked to eliminate transfer points that require students to exit one bus and enter another as part of their route.

Below is a general overview of each phase. Details associated with each phase are provided beginning on page 15.

Phase III (Normal)

Normal local and state operations w/ continued precautionary

General Descriptors:

- In-person learning environment for all students, each school day, five days a week
- Normal school operations with optional limits on gathering sizes
- Modified bell schedule to accommodate transportation and ongoing remote learning needs
 - Elementary Bell Schedule: 8:45am (start) to 3:30pm (end)
 - Middle School Bell Schedule: 7:50am (start) to 2:35pm (end)
 - High School Bell Schedule: (Zero Period) 7:40am – (First Period) 8:35am to 3:20pm (end)
- Health precautions/practices continued to include the below-defined safeguards
- Extra-curricular activities/events in accordance with MHSA guidelines

Health Precautions/Practices:

- Face masks are encouraged for all students, employees, and visitors and may be mandated by specific teachers/classrooms
- Distancing of six feet encouraged but not mandated in all spaces
- Normal on-campus visitor procedures
- School/district facilities open utilizing normal facility-use procedures

Phase II (Modified)

Modified local and state operations w/ gathering sizes limited to fifty or less

General Descriptors:

- In-person learning environment for all students each school day, five days a week
- Modified bell schedule to accommodate transportation and ongoing remote learning needs
 - Elementary Bell Schedule: 8:45am (start) to 2:20pm (end)
 - Middle School Bell Schedule: 8:05am (start) to 1:40pm (end)
 - High School Bell Schedule: (Zero Period) 8:09am – (First Period) 8:55am to 2:35pm (end)
- Modified school operations designed to limit group sizes to fifty individuals or less
 - Closed high school campus prohibiting off-campus lunch
 - Cohort lunch and recess groupings to limit student exposure

- In-person learning environment with a blended learning option available for students that cannot attend school in-person via the Digital Learning Institute (DLI)
- Rolling-Start¹ opening schedule to begin the school year
- Extra-curricular activities/events in accordance with MHSA guidelines and approval by Lewis & Clark Public Health
- Childcare available through SACC

Health Precautions/Practices:

- Face masks are required for all students, employees, and visitors unless a physician documented contraindicated reason
- Distancing of six feet mandated unless precluded due to the physical space
- Visitors not allowed beyond school office without special permission
- Fieldtrips limited, pending principal approval
- External use of school/district facilities limited to after-hours pending district and/or health department plan approval

Phase I (Alternate to Closure)

Restricted local and state operations w/ gathering sizes limited to ten or less

General Descriptors:

- Alternate-to-Closure Model: Blended learning model utilizing both in-person and remote learning on an alternating day basis with students attending in-person two consecutive days per week and engaging in remote instruction on the other three
 - Alternating day model (AACBB schedule²) reduces school capacity to half of the normal operating numbers thus, maximizing distancing and reducing exposure
 - AACBB schedule² will allow family attendance schedules to remain consistent across schools/grade levels (same-family children will be assigned to the same attendance/remote days)
 - Learning will occur in person, on-site for two days per week, with the remaining three days per week occurring remotely
- Modified bell schedule to accommodate transportation and ongoing remote learning needs
 - Elementary Bell Schedule: 8:45am (start) to 2:20pm (end)
 - Middle School Bell Schedule: 8:05am (start) to 1:40pm (end)
 - High School Bell Schedule: (Zero Period) 8:09am – (First Period) 8:55am to 2:35pm (end)
- Modified school operations designed to limit group sizes to fifteen individuals or less
 - Closed high school campus prohibiting off-campus lunch
 - Static lunch and recess grouping to limit student exposure
- Food services will follow this blended model with breakfast and lunch being provided to students in physical attendance and as a “grab & go” option for students/families assigned to attend digitally on a specific day.
- Rolling-Start¹ opening schedule to begin the school year
- Extra-curricular activities/events in accordance with MHSA guidelines and approval by Lewis & Clark Public Health
- Childcare, including employee childcare, available through SACC

Health Precautions/Practices:

- Face masks are required for all students, employees, and visitors unless a physician documented contraindicated reason
- Distancing of six feet is mandated at all times, in all spaces
- Visitors are not allowed beyond school offices unless for emergency reasons approved by the principal

- School/district facilities are closed to external facility-use

Phase 0 (Closure)

Active Stay-at-Home Order and/or localized necessity to physically close schools

General Descriptors:

- Schools physically close for a defined period of time
- Teaching and learning transitions immediately to an entirely remote environment
- Remote services environment immediately activated including food services for any/all families

Digital Learning Initiative (DLI)

Students who remain enrolled but digitally attend school via online learning

General Descriptors:

- Throughout Phases I and II, families will have the option of selecting an all-digital learning model that will allow their child/children to remain enrolled and active in their school/class but attend via remote learning. Students/families may remain online in Phase III through the development of individualized plans for service.
- Students will be supported by Helena Public Schools educators through online teaching and support services.
- Students will have full access to all curricular and technology resources

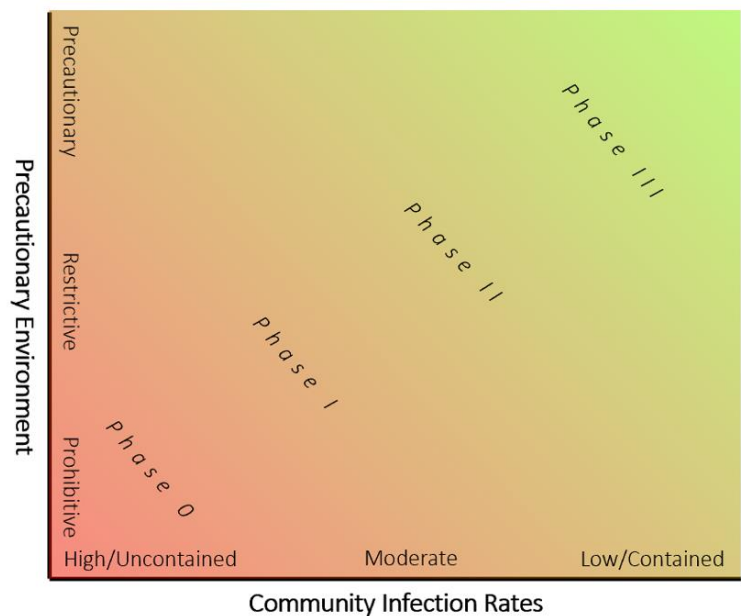
Phase-By-Phase Decisions:

At this time, “if-then” indicators that clearly inform movement between phases remain difficult to accurately define. As illustrated below in figure 4, each of our phases was designed in anticipation of varied states associated with local community health. Essentially, the better our community health here in Helena, the more options we have in terms of school models.

To assess community health, we actively partner with Lewis & Clark Public Health (LCPH) to better understand what is occurring locally. In concert with the Governor Bullock’s Reopening the Big Sky plan, LCPH developed a set of indicators that they actively monitor and communicate. These indicators are used to assess our local capacity to monitor, test, and treat individuals who contract COVID-19.

In addition to the indicators that Lewis & Clark actively monitor, we partner with Health officials to consider all of the below markers associated with COVID-19 and the presence of the virus within our Helena community. In addition to the Lewis & Clark Public Health website, many of the indicators below can be viewed through the [website](#) for the Montana Department of Public Health and Human Services. Additional COVID-19 data sites are listed as part of the “Sources Cited and/or Utilized in Planning” section on page 36.

Figure 4: Community Health Indicators



- Lewis & Clark Public Health Dashboard: <https://www.lccountymt.gov/health/covid-19/reopening-criteria-phase-2-to-3.html>
- Positive county-specific cases per day
- Positive county-specific cases per week
- Rate of Transmission ([link](#))
- Two-week trend of positive county-specific cases
- Total active cases by county
- Active cases by county per 1,000 residents

Scaling Up and Down:

As we approach the 2020/2021 school year, it is likely that we will need to utilize multiple phases across the coming ten months. Parents and families should be aware that scaling down (moving downward in phase) can occur without prior notice. Similar to last March, health conditions locally or within a given school can necessitate an immediate shift to closure. This would occur with as little as one day of prior notice. Families that require childcare are encouraged to develop contingency plans should care become an immediate necessity due to school closure decisions. While we will strive to provide childcare throughout School Age Child Care (SACC) program, health conditions may preclude such services from being offered on a continuous basis throughout the school year.

Scaling-up is expected to occur with notice as those changes will likely be more predictable and parents/families will receive upwards of two weeks of notice before a phase changes in an upward direction (example: moving from phase one to phase two).

Phase III Detailed

Normal local and state operations w/ continued precautionary

Within our plans for the 2020/2021 school year, Phase III is considered normal, or as normal as possible within the given health crisis. To achieve this phase, our community health indicators would need to exhibit minimal-to-no local cases and high levels of surveillance testing for full containment. Operationally, this plan calls for schools to function in a relatively normal manner with regular bell times across all levels and minimal gathering restrictions.

Operational Description:

- Bell times return to normal as listed below:
 - Elementary Bell Schedule: 8:45am (start) to 3:30pm (end)
 - Middle School Bell Schedule: 7:50am (start) to 2:35pm (end)
 - High School Bell Schedule: (Zero Period) 7:40am – (First Period) 8:35am to 3:20pm (end)
- Students attending school via the Digital Learning Initiative (DLI) would be limited to those with documented medical needs (personal or family). Individualized plans would be developed for any student needing to remain enrolled in DLI.
- Cafeterias, gymnasiums, and other large spaces will function as normal with no expected gathering size restrictions.
- Food services return to normal and operate entirely from our school/district kitchens.

Health & Safety Protocols:

- The above-described general health/safety protocols will be utilized in Phase III. However, mask/facial coverings may not be mandated during this specific phase. A specific mandate in this regard will be made by district administrators prior to the announcement of the district/schools moving to Phase III.
- Bus transportation will remain limited to a minimal number of students per bus. Buses would continue to run school-specific routes in an effort to keep ride times minimized.

Cleaning/Disinfection Protocols:

- Cleaning/Disinfection efforts remain heightened with ongoing procedures for disinfecting spaces, surfaces, and any areas utilized by students, employees and/or visitors.
- Optimal filtration materials continue to be utilized as part of our school ventilation systems.

Teacher & Learning Environment:

The teaching/learning environment of Phase III closely resembles school as normal. Ongoing adherence to general health/safety precautions may necessitate some modifications to school and classroom procedures but for the most part, Phase III is a return to normal. As with other phases, students should expect the increased use of technology away from school for continued learning (including homework). This device will likely be required within our classrooms as well. Below are few related components associated with our teaching and learning environment in Phase III.

- Block scheduling at the middle and high school levels may be utilized for certain/specific situations. However, it is likely that students will physically proceed through all of their scheduled classes within a given day as part of Phase III.
- Technology platforms would return to normal as digital learning is not a district-wide component of Phase III. However, students will continue to keep their provided devices as part of the supplies/materials needed for everyday teaching and learning.

Social & Emotional Supports:

- Each school continues to identify, address, and support the needs of their students through their designated Social/Emotional Support (SES) team.
- Heightened identification efforts continue as the SES team works to support any student/family with increased needs due-to or caused-by the pandemic.

Phase II Detailed

Modified local and state operations w/ gathering sizes limited to fifty or less

Phase II is a highly modified phase of school. In this phase, students attend school in-person for up to five days each week. However, with many students/families choosing to remain remote through the Digital Learning Initiative, school start and end times have been abbreviated to ensure that we are meeting the needs of all enrolled students. While our teaching/learning environment may resemble traditional, in-person school, many of our regular school procedures have been modified to ensure the safest possible environment. This includes the below-detailed health/safety protocols required for all on-campus students, employees, and visitors.

Operational Description:

- Bell (start/end) times are adjusted to allot for time needed to meet the needs of students attending in-person and online.
 - Elementary Bell Schedule: 8:45am (start) to 2:20pm (end)
 - Middle School Bell Schedule: 8:05am (start) to 1:40pm (end)
 - High School Bell Schedule: (zero period start) 8:09am – (first period start) 8:55am to 2:35pm (end)
- Cafeterias, gymnasiums, and other large spaces will function with limited capacity including group sizes of no more than 50 total. Students may eat in designated spaces only with limitations on size of gatherings. Cohorts will be utilized when possible to ensure minimal exposure during lunch and recesses.
- School Event/Activities Protocols: School events will be limited in Phase II. Guidelines for specific, annual events include the below restrictions.
 - First Day of School: All on-campus visitors must maintain appropriate social distance, wear a mask/facial covering, and will not be allowed to proceed beyond the front entrance.
 - Open Houses and Parent Nights: Digital in Phase II
 - School Assemblies: Encouraged to be done digitally in Phase II due to gathering restrictions. Gatherings of any size beyond scheduled class cohorts must be approved by school administrators.

- Field Trips: Proposals must be reviewed/approved by school nurses and administrators
- Musical and Theatre Events: In Phase II, indoor events will be modified in an effort to limit gathering sizes and maximize safety precautions. Event proposals must be reviewed/approved by school nurses and administrators. Outdoor events, if possible, will be preferred.
- Activities/Athletics: Extra-curricular activities/events must be in accordance with MHSA guidelines and receive LCPH approval
- School Pictures: Weather permitting, school pictures are encouraged to take place outside. Should an outdoor setting not be available, strict distancing and mask expectations (when not being photographed) will be enforced.
- Visitor Protocols:
 - Allowed visitors/volunteers include student teachers, student nurses, associated supervisors, approved contractors, and city/county/state employees associated with child services.
 - Restricted visitors and volunteers will need special permission from the school administration to proceed beyond the front office. Restricted visitors are encouraged to utilize email/phone for general communication. Restricted visitors include all individuals not specifically noted above.
- Students attending via the Digital Learning Initiative (DLI) remain actively engaged in school but through ongoing online teaching/learning services. DLI students will remain enrolled and assigned to their home school and receive ongoing instruction from designated teachers and assigned digital resource teachers. DLI students will have opportunities to attend school both synchronously and asynchronously. *For additional information, please see the DLI Detailed section on page 25.*

Health & Safety Protocols:

- Closed Campuses:
 - High School campuses will remain closed for lunch, precluding students from exiting and reentering during the designated lunch period.
 - All campuses remain closed to visitors unless provided permission by the office/principal. Inquiries are encouraged by email/phone to avoid additional exposure. Supplies/materials that need to be dropped-off can occur through each school's front office.
- Transportation: Bus transportation will be limited to a minimal number of students per bus. Routes will be school-specific routes in an effort to keep ride times minimized. As possible, transfer points will be eliminated to ensure that students utilize only one bus and ride only with students enrolled at the same school.
- Symptom Screening:
 - Families will be asked to perform daily symptom checks prior to sending their students to school. Symptom checklists and guides will be provided to assist parents/guardians in checking for symptoms before a student leaves for school and/or boards a bus. It is vital that students are not sent to school with any of the noted, [CDC-identified symptoms](#).
 - Students identified as symptomatic by school personnel will be cared for in isolation to reduce exposure to other students and/or employees. Parents/caregivers will need to immediately report to school to pick-up children with identified symptoms.
- Distancing Practices:
 - As advised by the Center for Disease Control, schools/employees should aim for a physical distance of six (6) feet when feasible.
 - To facilitate an appropriately distanced environment, desks/tables should be spaced no less than three (3) feet apart (six feet preferred). Desks should be turned to face the same direction in the classroom. Students should not sit in a manner in which they are facing one another.
 - Physical barriers, such as sneeze guards or partitions, will be used particularly in areas where it is difficult for individuals to remain at least six feet apart (e.g., reception desks).
 - Physical guides, such as tape on floors or sidewalks and signs on floors/walls, will be utilized to ensure that students/employees remain at least six feet apart in-lines and at all other times. In addition,

schools will designate hallway traffic patterns when possible to reduce exposure. These practices may include one-way hallways and/or spaces that are off-limits to students.

- Available outdoor spaces will be converted into usable spaces for instruction. Weather permitting, schools will work to utilize their full grounds to provide distanced, outdoor opportunities.
- Masks and Other Personal Protective Equipment:
 - All students, employees, and visitors must wear a mask properly at all times as part of our Phase II protocols. This is a requirement for every student, employee, and/or visitor unless that person has a medical contraindication for wearing a mask verified by a medical provider (MD, DO, NP, PA only).
 - Masks, face shields, gloves, and/or goggles will be provided to all employees working with medically fragile students. Additionally, masks, face shields, gloves, and/or goggles will be provided and required for any employee supervising symptomatic students.
- Hygiene Practices:
 - Hand washing and/or the use of hand sanitizer will be a regular practice across the school day in Phase II. Soap and water for hand hygiene are preferred but not always available. When hand washing is not possible, hand sanitizer will be utilized. Please note that these practices of regular hand washing/sanitization may cause dry skin.
 - Hand washing and/or the use of hand sanitizer should occur when:
 - o entering and exiting the classrooms and/or school buildings
 - o prior to and after recess
 - o before and after meals
 - o upon exiting the restroom
 - o before/after handling shared materials used across classes/classrooms
 - Elementary hand hygiene should be supervised if possible. This practice will be part of start-up education for all students.
- General Entry/Exit: In Phase II, staggered practices will be utilized for entry/exit of school buildings. Elementary schools will utilize a practice of lining-up classes to enter the building at different times. Entry will be appropriately distanced by cohort. To minimize entry/exit congestion, schools will utilize multiple sets of doors with classes/cohorts assigned to specific points of entry/exit.
- Cohort Groupings: The use of specific cohort groupings will be a regular practice as part of our Phase II protocols. Elementary schools will attend music, library, and physical education in exclusive classroom cohorts. Additionally, lunch and recess will be structured by cohort. Cohort practices will not be as easily utilized in middle and high schools but should be considered when possible. In addition to the use of designated cohorts, strict seating assignments and seating charts will be maintained in all classrooms and buses.
- Shared Material Use: As much as possible, students must have their own school supplies to reduce sharing of needed materials. Shared resources including textbook sets and instructional manipulatives require hand sanitizing prior and after use. Library books may be checked out to students but upon return, books/materials will be quarantined for 24 hours before re-shelving.
- Isolation/Care for Symptomatic Individuals: Each school will have an identified COVID-19 related isolation space that effectively separates any symptomatic individual from other students/employees. Care will be provided by the school nurse or other trained personnel until that person can be picked-up by a parent/caregiver. Identified isolation/care spaces include needed supplies including protective equipment, sanitization/disinfectant supplies and needed barriers for isolation and privacy.

Cleaning/Disinfection Protocols:

- Cleaning/Disinfection efforts remain heightened with ongoing procedures for disinfecting spaces, surfaces, and any areas utilized by students, employees and/or visitors. Associated protocols include:
 - Frequent cleaning and disinfecting of high touch areas is a shared responsibility of all employees
 - Disinfection of all work areas, counters, restrooms, doorknobs, and stair railings will occur regularly across the school day.

- Cleaning and disinfection of all hallways, common areas, and the locker exteriors will occur on a daily basis in accordance with the levels of sanitation prescribed by the CDC. CDC/EPA cleaning and Disinfecting Guidance ([link](#)) for best practices and approved disinfectants.
- Employees are encouraged to continually wipe/disinfect counters, faxes, copiers, telephones, keyboards, and other office supplies.
- CDC guidelines will be strictly adhered to for the appropriately clean and disinfection of buildings, buses, and playgrounds.
- Efforts will be made to keep each student's belongings separated via the use of individually labeled containers, cubbies, or areas.
- Classrooms will be provided student-appropriate cleaning supplies to assist with sanitation requirements. As part of their daily classroom-based responsibilities, students may be asked to clean their desks/materials with soap/water solutions.
- Educators will be asked to remove any items/furniture not needed for specific instructional purposes. Removal of these items will allow for maximum physical distancing within classrooms and other common spaces.
- Optimal filtration materials continue to be utilized as part of our school ventilation systems.

Teaching & Learning Environment:

Within Phase II, students and families should expect teaching and learning that closely resembles our normal, in-person environment. While the above-listed health/safety precautions will necessitate changes to our physical environment, teaching and learning will remain in-person and classroom-based. Throughout the year, students should expect increased use of technology away from school which includes our beyond school, homework environment. As noted in the technology section, students will be provided a device and asked to utilize it as part of their normal learning supplies and materials. This will aid students beyond the hours of school in Phase II and allow for a better connection between in-school learning and traditional homework. Below are several related components associated with our teaching and learning environment in Phase II.

- If necessary, block scheduling may be required in middle and high schools as part of our ongoing efforts to cohort students for limited, potential exposure. There are numerous pros/cons to this type of schedule that are actively being considered.
- Our technology platform remains consistent with Phase I with blended learning continuing but reduced. Students in Phase II attend school in-person five days per week. Therefore, blended learning opportunities will decrease as in-classroom time increases. However, blended learning remains a valid part of our home/school learning environment that supports student learning during and beyond their in-person classroom time.

Social & Emotional Supports:

- Social and Emotional support services are heightened during Phase II as our community is actively proceeding through a traumatic event. Stress and anxiety associated with the ongoing pandemic will impact the mental and emotional stability of nearly everyone, students included. In an effort to respond, each school will develop and utilize a designated Social/Emotional Support (SES) team to identify, address, and support the needs of our students. Additionally, employees will utilize trauma-informed practices to assess whether or not a student needs increased support services. Additional SES information is available below on page 27.

Other Phase II Specific Information:

- District provided SACC childcare services are expected to operate in Phase II. Times/services will continue to vary by school.

Phase I Detailed

Restricted local and state operations w/ gathering sizes limited to ten or less

Phase I is our most restrictive, in-person model for operating school on campus. Most notably, Phase I includes a hybrid model that utilizes an alternating day schedule to limit the number of students on campus at any given time. As a result, students attend both in-person and online in a blended model for teaching and learning. This alternating-day schedule will provide students with two days of in-person instruction and three days of online learning. This should be considered an “alternate to closure” model as a hybrid effectively provides a highly restrictive environment while retaining a limited number of in-person learning opportunities.

Operational Description:

- Alternating-Day Schedule: In order to effectively reduce the number of students attending on a given day, an alternating, AACBB hybrid schedule has been developed for potential use. Families will be assigned specific days of attendance, either A or B. Families assigned A will attend school in-person on Mondays and Tuesdays. Families assigned B will attend school in-person on Thursdays and Fridays. On days in which students are not attending school in-person, students will attend online via a blended model for instruction. Students within families should expect to attend school in-person on the same day unless otherwise requested by a parent/caregiver. Additional notes pertaining to the AACBB schedule are as follows:
 - C days occur every Wednesday during Phase I. On this day, all students will attend school online while teachers plan and provide remote instruction. This mid-week closure provides additional opportunities to clean/disinfect school buildings between A/B student cohorts.
 - Students/families are assigned either A or B based on the alphabetization of their listed last name/surname.
 - Cohort A (A Day): Students/families with last names/surnames starting with the letters A through K will attend school, in person during Phase I on the designated A Days (Mondays and Tuesdays).
 - Cohort B (B Day): Students/families with last names/surnames starting with the letters L through Z will attend school, in person during Phase I on the designated B Days (Thursday and Friday).
 - Should a family/household include multiple last names, we will work to align day assignments accordingly to ensure that families are not split in terms of their assigned days of in-person attendance.
 - It is highly likely that students may not attend school on the same day as friends. While we regret the challenge this reality may cause, schools do not have the capacity to assign families/students in accordance with friends and/or other factors.
 - It is highly likely that any split assignment strategy will not yield a perfect 50% reduction in students attending on a given day. Students and teachers should expect an imbalance of students attending school in-person as specific classes, periods, and/or days may include more attending students than others.
 - District-provided employee childcare and modified SACC childcare services will be required during Phase I. In an effort to scale-up to meet this demand, SACC will first work to provide employee childcare on-site at the work location of an employee (if possible). A designated centralized location may also be identified and provided. SACC employees will seek to provide additional academic assistance as well as lunch and structured play. Additional details are located below in the Childcare Services section on page 35.
 - SACC childcare is a paid-program and will continue to serve students in accordance with the age-ranges of each specific school.
 - HSD is actively planning for childcare (especially employee childcare) for children ages 0 to 14 years of age.
 - Given expected the demand, childcare spots may be limited.
 - Further refinements of the AACBB schedule may be required as dictated by community health conditions. It is possible that the district could shift to a model that only includes one day of in-person

learning by further splitting the A and B assignments in half. Should this be required, only a quarter of enrolled (non-DLI) students would attend school in-person on a given day.

- Consistent with Phase II, start/end times will be adjusted in Phase I to allot for time needed to meet the needs of students attending both in-person and online.
 - Elementary Bell Schedule: 8:45am (start) to 2:20pm (end)
 - Middle School Bell Schedule: 8:05am (start) to 1:40pm (end)
 - High School Bell Schedule: (zero period start) 8:09am – (first period start) 8:55am to 2:35pm (end)
- Cafeterias, gymnasiums, and other large spaces will be further restricted in terms of capacity/use. As with Phase II, students may eat in designated spaces only with significant restrictions on the size of gatherings. Small student cohorts will be utilized to ensure minimal exposure during lunch and recesses.
- School Event/Activities Protocols: School events will be restricted during Phase I. Guidelines for specific, annual events include the below restrictions.
 - First Day of School: All on-campus visitors must maintain appropriate social distance, wear a mask/facial covering, and will not be allowed to proceed beyond the front entrance.
 - Open Houses and Parent Nights: Digital in Phase I
 - School Assemblies: Digital in Phase I
 - Field Trips: Severely restricted in Phase I - Proposals must be reviewed/approved by school nurses, site administrators and the Assistant Superintendent
 - Musical and Theatre Events: Indoor events cannot occur in Phase I. Alternate outdoor events will be restricted including the possibility of no attendees/guests.
 - Activities/Athletics: Extra-curricular activities/events must be in accordance with MHSA guidelines and receive LCPH approval
 - School Pictures: As with Phase II, school pictures are encouraged to take place outside. Should an outdoor setting not be available, strict distancing and mask expectations (when not being photographed) will be enforced.
- Visitor Protocols:
 - Allowed visitors/volunteers include student teachers, student nurses, approved contractors, and city/county/state employees associated with child services.
 - Restricted visitors and volunteers will need special permission from the school administration to proceed beyond the front office. Restricted visitors are encouraged to utilize email/phone of general communication. Restricted visitors include all individuals not specifically noted above.
- Students attending via the Digital Learning Initiative (DLI) remain actively engaged in school in Phase I but through ongoing online teaching/learning services. DLI students will remain enrolled and assigned to their home school and receive ongoing instruction from designated teachers and assigned digital resource teachers. DLI students will have opportunities to attend school both synchronously and asynchronously. *For additional information, please see the DLI Detailed section on page 25.*

Health & Safety Protocols:

- Closed Campuses:
 - High School campuses are closed for any/all off-campus lunch
 - Unless noted above, all campuses remain closed to visitors unless provided permission by the office/principal. Inquiries are encouraged by email/phone to avoid additional exposure.
 - Supplies/materials that need to be dropped-off can occur through each school's front office.
- Transportation: Bus transportation will be limited to a minimal number of students per bus. Routes will be school-specific routes in an effort to keep ride times minimized. As possible, transfer points will be eliminated to ensure that students utilize only one bus and ride only with students enrolled at the same school.
- Symptom Screening:
 - Families will be asked to perform daily symptom checks prior to sending their students to school. Symptom checklists and guides will be provided to assist parents/guardians in checking for symptoms

before a student leaves for school and/or boards a bus. It is vital that students are not sent to school with any of the noted, [CDC-identified symptoms](#).

- Students identified as symptomatic by school personnel will be cared for in isolation to reduce exposure to other students and/or employees. Parents/caregivers will need to immediately report to school to pick-up children with identified symptoms.
- Distancing Practices:
 - As advised by the Center for Disease Control, schools/employees must maintain an appropriate amount of distance as part of Phase I precautions. This includes maintaining a minimum distance of six (6) feet between all individuals at all times.
 - In Phase I, desks/tables should be spaced no less than six (6) feet apart. Desks should be turned to face the same direction in the classroom. Students should not sit in a manner in which they are facing one-another.
 - Physical barriers, such as sneeze guards or partitions, will be used particularly in areas where it is difficult for individuals to remain at least six feet apart (e.g., reception desks).
 - Physical guides, such as tape on floors or sidewalks and signs on floors/walls, will be utilized to ensure that students/employees remain at least six feet apart in-lines and at all other times. In addition, schools will designate hallway traffic patterns when possible to reduce exposure. These practices may include one-way hallways and/or spaces that are off-limits to students.
 - Available outdoor spaces will be converted into usable spaces for instruction. Weather permitting, schools will work to utilize their full grounds to provide distanced, outdoor opportunities.
- Masks and Other Personal Protective Equipment:
 - All students, employees, and visitors must wear a mask properly at all times as part of our Phase I protocols. This is a requirement for every student, employee, and/or visitor unless that person has a medical contraindication for wearing a mask verified by a medical provider (MD, DO, NP, PA only).
 - Masks, face shields, gloves, and/or goggles will be provided to all employees working with medically fragile students. Additionally, masks, face shields, gloves, and/or goggles will be provided and required for any employee supervising symptomatic students.
- Hygiene Practices:
 - Hand washing and/or the use of hand sanitizer will be a regular practice across the school day in Phase I. Soap and water for hand hygiene is preferred but not always available. When hand washing is not possible, hand sanitizer will be utilized. Please note that these practices of regular hand washing/sanitization may cause dry skin.
 - Hand washing and/or the use of hand sanitizer should occur when:
 - o entering and exiting the classrooms and/or school buildings
 - o prior to and after recess
 - o before and after meals
 - o Upon exiting the restroom
 - o Before/after handling shared materials used across classes/classrooms
 - Elementary hand hygiene should be supervised if possible. This practice will be part of start-up education for all students.
- General Entry/Exit: In Phase I, staggered practices will be utilized for entry/exit of school buildings. Elementary schools will utilize a practice of lining-up classes to enter the building at different times. Entry will be appropriately distanced by cohort. To minimize entry/exit congestion, schools will utilize multiple sets of doors with classes/cohorts assigned to specific points of entry/exit.
- Cohort Groupings: The use of smaller, specifically noted cohort student groupings will be a regular practice as part of our Phase I protocols. During Phase I, elementary students will attend music, library, and physical education within their physical classrooms. Additionally, lunch and recess will be structured by cohort. Cohort practices will not be as easily utilized in middle and high schools but should be considered when possible. In addition to the use of designated cohorts, strict seating charts will be utilized in all classrooms and buses.

- Shared Material Use: As much as possible, students must have their own school supplies to reduce sharing of needed materials. Shared resources including textbook sets and instructional manipulatives require hand sanitizing prior and after use. Library books checked out to students but upon return, books/materials will be quarantined for 24 hours before re-shelving.
- Isolation/Care for Symptomatic Individuals: Each school will have an identified COVID-19 related isolation space that effectively separates any symptomatic individual from other students/employees. Care will be provided by the school nurse or other trained personnel until that person can be picked-up by a parent/caregiver. Identified isolation/care spaces include needed supplies including protective equipment, sanitization/disinfectant supplies and needed barriers for isolation and privacy.

Cleaning/Disinfection Protocols:

- Cleaning/Disinfection efforts are elevated in Phase I including strict, ongoing procedures for disinfecting spaces, surfaces, and any areas utilized by students, employees and/or visitors. Associated protocols include:
 - Deep, campus-wide cleaning each Wednesday between designated student A/B cohorts
 - Frequent cleaning and disinfecting of high touch areas is a shared responsibility of all employees
 - Disinfection of all work areas, counters, restrooms, doorknobs, and stair railings will occur regularly across the school day.
 - Cleaning and disinfection of all hallways, common areas, and the locker exteriors will occur on a daily basis in accordance with the levels of sanitation prescribed by the CDC. CDC/EPA cleaning and Disinfecting Guidance ([link](#)) for best practices and approved disinfectants.
 - Employees are encouraged to continually wipe/disinfect counters, faxes, copiers, telephones, keyboards, and other office supplies.
 - CDC guidelines will be strictly adhered to for the appropriately clean and disinfection of buildings, buses, and playgrounds.
 - Efforts will be made to keep each student's belongings separated via the use of individually labeled containers, cubbies, or areas.
- Classrooms will be provided student-appropriate cleaning supplies to assist with sanitation requirements. As part of their on-campus, classroom-based responsibilities, students may be asked to clean their desks/materials with soap/water solutions.
- As with Phase II, educators will be asked to remove any items/furniture not needed for specific instructional purposes. Removal of these items will allow for maximum physical distancing within classrooms and other common spaces.
- Optimal filtration materials continue to be utilized as part of our school ventilation systems.

Teaching & Learning Environment:

Phase I introduces a blended approach to teaching and learning. The alternating, AACBB schedule associated with this specific phase demands the blended use of both in-person and online learning. Blended learning has the added advantage over remote learning in that students and educators have designated, in-person, small-group opportunities on a weekly basis. This in-person time allows teachers to teach and reinforce material, build relationships, and trust, and develop consistent practices to aid both modes of student learning.

Blended learning requires that all materials and assignments be made available on Microsoft Teams to ensure that students have uninhibited access. These materials will include live and/or recorded lessons that students can revisit as needed when engaged remotely. Online materials purposefully scaffold and support the content taught/learned in-person. This consistency between the in-person environment and the online environment serves as a foundation for successful blended learning.

Additional notes pertaining to the blended learning environment of Phase I are listed below:

- Clear rubrics pertaining to teacher and student expectations for blended learning have been developed. When finalized, these resources will be shared/linked to this plan via the appendix. These level-specific rubrics provide functional clarity for students, educators, and families and form a foundation for mutual expectations related to our blended learning environment, structures, and practices.
- For consistency and confidentiality purposes, the Helena Public Schools will utilize Microsoft Teams as our primary mode for online teaching and learning. Teachers may also link/utilize other resources to support learning.
- Technology will serve a vital role in Phase I as both students and teachers will be required to connect online as part of our planned, blended environment. Students may utilize their own device, or a computer/tablet provided by their school.

Social & Emotional Supports:

- Social and Emotional support services are heightened during Phase I as students and educators work together both in-person and online. While students attend school in-person only on their designated cohort days, social and emotional support services will be comprehensively provided in an effort to meet student needs regardless of the environment. As with each phase, schools will develop and utilize a designated Social/Emotional Support (SES) team to identify, address, and support the needs of our students. Additionally, employees will utilize trauma-informed practices to assess whether or not a student needs increased support services. Additional SES information is available below on page 27.

Other Phase II Specific Information:

- Transportation services will continue to run for all stops during Phase I. With the alignment of bell start/end times in Phases I and II, students/families can expect route times to remain stable during and across these two phases.

Phase 0 Detailed

(Closure) Active Stay-at-Home Order and/or localized necessity to physically close schools

While not optimal, district and/or school closure may necessitate a shift to remote learning. Should health or health-related conditions necessitate such a decision, schools would generally close to in-person student attendance for a defined period of time. During that time of physical closure, all student/family services would shift to an online environment.

Operational Description:

- School buildings are physically closed to in-person student attendance. As conditions warrant, teachers will have access to their school and classroom for use in providing remote instruction.
- Options may be developed to provide specialized, in-person, small-group services based on identified needs. If provided, these in-person services would not be appropriate/relevant for all students.
- Food services immediately transition to remote, “grab & go” options for any/all students/families. Locations and times will be provided so that families have nearby access to school meals.

Health & Safety Protocols:

- While limited in nature, any individual entering a school/district building will be required to follow strict health/safety protocols and operational procedures.

Cleaning/Disinfection Protocols:

- During closure, campuses will be continually cleaned, disinfected, and maintained in accordance with the above-noted practices. Hours of physical operation may be limited and purposefully school specific.

Teaching & Learning Environment:

Remote learning is dramatically different from traditional classroom instruction, but the fundamental importance of the connection between a teacher and a student remains the same. In case of closure, educators will diligently work to maintain constant contact with their students. To ensure consistency and equity, instruction and associated learning materials will include both synchronous (real-time) and asynchronous (on-demand) student opportunities. Additionally, within traditional school hours, all teachers, librarians, counselors, resource teachers, and administrators will strive to be available for specific “office hours” that provide students/families with predictable and regular access. In an effort to provide optimal clarity and consistency, the below protocols and practices for remote learning have been collaboratively developed.

- Consistent, across-school use of online tools and platforms to reduce confusion for students/families
- Detailed, weekly agendas posted on Mondays to inform students/families of this week’s activities, opportunities, assignments, and expectations.
- Opening activity for each week that provides students with an introduction to forthcoming opportunities for learning.
- Instruction, assignments, and assessments that are aligned to identified essential content standards
- Synchronous (real-time) and asynchronous (on-demand) student/class opportunities
- Higher-level thinking opportunities (specific to online learning) that require students to synthesis, evaluate, apply, support, defend, learned content.
- Online, small-group opportunities to better meet specific student needs

Social & Emotional Supports:

- Social/emotional support services would largely shift online. However, as needs arise, in-person services may be provided based on available resources. Should in-person services become a necessity, strict health and safety protocols will be provided to inform available practices.

Digital Learning Initiative Detailed

Students who remain enrolled but digitally attend school via online learning

Given the ongoing challenges of this pandemic, students and families will be provided a remote only option for the school year. This Digital Learning Initiative (DLI) will ensure that students/families that choose to remain involved via a digital option will retain their enrollment in their current grade and school. Students will receive instruction from designated teachers including grade-level consistent content and resources. Pacing of academic content will be similar to in-person classrooms and small-group, online opportunities will be provided in an effort to provide students with access to additional support. Additionally, schools will work to connect students to their on-campus peers through digital/online opportunities.

Students attending via the Digital Learning initiative will have full access to our Helena Public Schools curriculum, materials, and technology. Furthermore, students may have additional access to electives, activities, and athletics both during and beyond the school day (details/specifics are forthcoming).

Upon return from this remote option, students will retain their enrollment in their current school and will be able to rejoin their classes and grade level peers. Families will not be asked to unenroll in any regard and will remain active as students within the Helena Public Schools.

Families will be able to select this option in early August (August 7th through August 14th) as part of our general back-to-school procedures. For additional registration information including our enrollment process, please select the below link:

[Digital Learning Initiative: Information and Registration](#)

Rolling Start Summary and Draft Schedule:

As we worked to prepare for the 2020/2021 school year, a number of needs arose that informed our decision to start this school year in a different manner.

First, in order to provide a safe, healthy, and aligned environment across phases, increased teacher/employee training and professional development will be required. Typically, collective time provide for training/professional development prior to the start of a school year is limited. Given our increased needs as we prepare for the coming school year, additional time for training/professional development will be required.

Second, our students and educators have largely functioned in a remote environment for the last five months. Aside from designated services provided across the summer months, few have been in an in-person, teaching and learning environment since mid-March. In order to effectively transition back into our schools, small, designated groups/cohorts will be needed in an effort to provide both physical and emotional safety. Small student groupings will allow educators to better develop needed relationships and provide more one-to-one opportunities.

Third, our students have likely developed needs, both academic and social/emotional, since the onset of this pandemic last March. Small student groups across the first few days of school will assist teachers in assessing student needs so that we can effectively plan according to student needs.

Finally, students need time to reorient themselves and become comfortable in school. Small student cohorts will provide meaningful opportunities in this regard with the small-group support of educators and other support personnel. Many routines have changed since students were last in school and a dedicated adjustment period can better support a physical and cognitive shift back to school.

For the above reasons, the Helena Public Schools are planning to open the 2020/2021 school year with a designated Rolling Start schedule. Additional specifics will be provided by your child's school, but a draft district-wide schedule includes the following for the first eight days of this school year (August 26th through September 4th).

- Wednesday, August 26th: (Limited/No Students) Teacher/Employee Training, Professional Development and Planning
- Thursday, August 27th: (Limited/No Students) Teacher/Employee Training, Professional Development and Planning
- Friday, August 28th: (Limited/No Students) Teacher/Employee Training, Professional Development and Planning
-
- Monday, August 31st:
 - Elementary Schools: (Student Last Names: TBD)
 - Middle Schools: 6th Grade Students Only (Student Last Names: TBD)
 - High Schools: 9th Grade Students Only (Student Last Names: TBD)
 - PAL/ACCESS: School to provide
- Tuesday, September 1st:
 - Elementary Schools: (Student Last Names: TBD)
 - Middle Schools: 6th Grade Students Only (Student Last Names: TBD)
 - High Schools: 9th Grade Students Only (Student Last Names: TBD)
 - PAL/ACCESS: School to provide
- Wednesday, September 2nd:
 - Elementary Schools: (Student Last Names: TBD)
 - Middle Schools: (Student Last Names: TBD)
 - High Schools: (Student Last Names: TBD)
 - PAL/ACCESS: School to provide
- Thursday, September 3rd:

- Elementary Schools: (Student Last Names: TBD)
- Middle Schools: (Student Last Names: TBD)
- High Schools: (Student Last Names: TBD)
- PAL/ACCESS: School to provide
- Friday, September 4th:
 - Elementary Schools: (Student Last Names: TBD)
 - Middle Schools: (Student Last Names: TBD)
 - High Schools: (Student Last Names: TBD)
 - PAL/ACCESS: School to provide

- Monday, September 7th: (No School) Labor Day Observed
- Tuesday, September 8th: Phase TBD
- Wednesday, September 9th: Phase TBD
- Thursday, September 10th: Phase TBD
- Friday, September 11th: Phase TBD

Special Education Overview:

Including students with disabilities and other vulnerable students

When our students return to school, their needs may be very different. To facilitate a successful school start, HSD has created guidance for school-based teams in order to be proactive in considering, planning, and implementing both procedural and substantive aspects of a free and appropriate public education (FAPE) for students with disabilities and other vulnerable student groups. Ongoing guidance for school-based teams will focus on several noted priorities including safety, health, and the welfare of all students; provision of FAPE; identification of the need for and provision of compensatory services; consistent and detailed documentation of services and supports; and consistent communication with families regarding the Individualized Education Program (IEP).

HSD has aligned the priorities, supports, and services of special education with general education. These priorities focus on academic as well as auxiliary supports needed to close achievement and opportunity gaps that existed before and may have changed since last school year. The needs of our students receiving special education services and other vulnerable students will be aligned to individualized supports and resources. These students and their families/caretakers will be at the forefront of team planning when creating district and/or school-level plans.

Our planning response includes professional development, technical assistance, and/or training opportunities which includes educators/specialists who play a vital role in the provision of services to students with disabilities and vulnerable student populations. This includes but is not limited to teachers, special education staff, bus drivers, general education staff, paraprofessionals, and administrators.

Additional information pertaining to Special Education services is in-review and will be added to this draft plan once finalized.

Social & Emotional Support (SES) Services:

During any crisis, personal or public, emotional needs are intensified. The pandemic of 2020 has taken this intensification to an entirely new level as our community, state, nation, and world seek to endure the rigors of this ongoing crisis. Educators and families alike are working through levels of fear and anxiety that surpass norms of what we have previously experienced. As we approach this 2020/2021 school year, social and emotional supports (SES) will be a vital component to our collective ability to endure and thrive amidst crisis and confusion.

In planning and preparing for the 2020/2021 school year, we actively considered both the feedback of our students, educators, and families as well as research from leading experts focused on the needs of both children and adults

during a crisis. In a recent article published by the Association for Supervision and Curriculum Development (ASCD), authors Chris Gabrieli and Colleen Beaudoin encouraged the following.

“Schools should also be ready with schoolwide activities like advisory groups and circles, as well as high-intensity interventions with psychologists and social workers for students and teachers at highest risk. Everyone has been through a lot. Some people will be suffering more than others. It's crucial we understand where we are and identify students and educators who need immediate support.” (Gabrieli & Beaudoin, 2020)

The urgency of Gabrieli and Beaudoin’s insights helped inform our efforts to develop a framework of support that will endure across any/all phases we experience in the coming school year. This effort included understanding the variations of need that Gabrieli and Beaudoin noted above. In developing a framework of support, especially for our most vulnerable students, the following principles were considered.

- Always lead with the social and emotional needs of our students, families, and staff.
- Recognize the potential for higher rates of certain adverse childhood experiences and/or stressors and plan for additional supports to address this within our schools.
- Support flexibility as it relates to academic expectations
- Prioritize students with increased needs including those with active individualized education plans (IEP) documents, 504 plans and/or those in need of intensive academic or social-emotional services.
- Increase face-to-face services as much as possible for students and families while remaining aware of individual family needs and comfort zones
- Be aware that remote learning is not equitable for all. Therefore, keep our focus especially on intensive and strategic students that may be encountering additional academic and/or SES challenges as a result of this pandemic.

Insights

“If the academic expectations are unrealistic, school will likely become a source of further distress for students (and educators) at a time when they need additional support.”

- American Academy of Pediatrics, Guidance for School Re-Entry

SES Framework for Providing Needed Support Across Phases:

- School-Based SES Teams:
 - Each site will create a building SES TEAM committee to include teachers, school counselor(s), CSCT partners, special education personnel, nurse, administrators, and any other needed practitioner
 - o Note: Larger schools may require more than one team
 - o SES can replace A/B Team if needed on individual cases
 - Teams should meet bi-weekly for the first six (6) weeks of 2020/2021 school year
 - o Team members should use this involvement as a professional service given the probability of meetings extending past the traditional workday
 - A recommendation for support may be initiated by any employee
 - Administrator to make initial contact with the family
 - SES team convenes to consider needs and available supports
 - o Support plan developed for each referred child
 - o Monitoring required to assess progress and/or newly identified needs or services
- District-Level Team:
 - Monthly district debriefing and consultation with community mental health partners to consider best practices and ongoing areas of need

Ongoing Training & Support:

- Employee training and input are two critical components of understanding, recognizing, and supporting the needs of our students during this crisis. Training will be part of our opening-of-school efforts as well as an

ongoing component across the 2020/2021 school year. Additionally, we are actively seeking to develop and/or acquire screening tools to aid in our collective understanding of social/emotional student needs.

Human Resources Information:

We are grateful for each and every one of our Helena Public Schools Employees. Each individual contributes uniquely to the success of the students and families we serve, and our success as a team is vital to our community.

In order to create a safe and sound educational environment and ensure access to a quality public education for all students our employees must be assured the school environment is safe. This engagement summary is a snapshot of resources and services available. As opportunities arise, this document will be updated and revised.

Critical Success Markers:

- Employees will need to attend district-wide trainings focused on safety, hygiene, and resources as part of our onboarding/opening efforts for the school year.
- Employees will need to wear appropriate face coverings as defined in the appropriate phases ([Governor's Mask Directive July 2020](#)).
- Employees will need to remain mindful of what is defined as a close contact.
- Employees will need to complete a daily self-screening based on the following questions as outlined below in alignment with the ([CDC](#)): [Centers for Disease Control](#).

For Quick Reference, have you had a **new/recent** onset of any of the following symptoms that are not explained by another known medical condition?

❖ cough	❖ sore throat
❖ fever or feverish feeling	❖ loss in taste or smell
❖ chills	❖ vomiting or diarrhea
❖ muscle aches	❖ been tested for COVID-19 within the past 14 days?
❖ headache	

*If YES to any of the above, the employee should remain home, notify their immediate supervisor and follow up with their physician.

- Important Note: It is the responsibility of the employee to report symptoms or exposure to their supervising administrator or human resources within 24 hours.* If it is determined by the employee's physician or the Health Department, that the employee needs to complete a COVID-19 test, the employee cannot return to work until test results are confirmed (negative or positive); this process can take 3 to 7+ days per the State Lab's capabilities.

Employee Exposure Protocol:

Below is exposure information from Lewis & Clark Public Health. Public health protocols will be followed for direct or close contact exposures.

- What is a Close Contact?** To be considered a close contact to a case, a person needs to have spent 15 minutes within 6 feet of the person diagnosed with COVID-19 or has had multiple shorter contacts with that person. Once identified as a close contact you will need to quarantine (stay away from other people) for 14 days by order of Lewis and Clark Public Health. Even if you get a negative test during that 14 days you need to remain in quarantine.

Wearing additional personal protective equipment (e.g. gowns, face shields, gloves) during contact with a person who tests positive for COVID-19 does not mean that you do not need to quarantine.

Per the current CDC guidelines, if you have been around someone who was identified as a close contact to a person with COVID-19, you should closely monitor yourself for any symptoms of COVID-19. You do not need to self-quarantine.

For example:

Person A is COVID-19 positive. Person B was exposed for 15 minutes or more to Person A and was determined to be a close contact. Person B must quarantine for 14 days.

Person B has no COVID-19 symptoms. Person B lives with Person C. Person C had no contact with Person A. Person C does not need to quarantine.

Resources Available to Employees:

- To apply for leave during quarantine please connect to the following link: [FRONTLINE CENTRAL COVID19 LEAVE](#)
 - Choose: *FORMS I CAN START*, and select the *COVID 19: Employee Leave Request*
 - Remember, you must log in as a Helena School District Employee. If you have issues or questions, contact Jacque at jyoung3@helenaschools.org.
- The District will apply the [Family First Coronavirus Response Act](#) provisions where possible to assist employees manage their health care needs and the needs of their dependents as provided for within the law. Employees may also be eligible for the [Family Medical Leave Act](#) or the [Americans with Disabilities Act](#) provisions.

Americans with Disabilities Act (ADA) Information:

There may be reasonable accommodations that could offer protection to an individual whose disability puts them at greater risk from COVID-19 and who, therefore, requests such actions to eliminate possible exposure. Such accommodations may include Telecommuting (working remotely). Not all positions are eligible for Telecommuting, however, the District will work with the employee as provided by the law.

If you have a disability or dependent with a serious health condition who cannot risk exposure to COVID-19, please review, and apply by completing the forms in Frontline at the following link: [FRONTLINE CENTRAL](#) Choose: *FORMS I CAN CREATE* and select the *COVID Employee/Dependent Medical Accommodation Request Form*, and the *TELECOMMUTING forms*. Both will need to be completed. Remember, you must log in as a Helena School District Employee. If you have issues or questions, contact Jacque at jyoung3@helenaschools.org.

For additional information please contact Stacy Collette, Human Resource Director at scollette@helenaschools.org or Tom Foley, Labor Relations Specialist at tfoley@helenaschools.org.

HSD's Two-Part Process:

1. Our first priority is to address the employees who have indicated they cannot return due to either a personal health condition or health condition of a dependent due to the pandemic (reason #2 below in relation to FFCRA).

Please refer to the following link from the Centers for Disease Control if necessary if you believe you are [HIGH RISK](#).

We are using the same interactive process we use for Family Medical Leave (FMLA) and the Americans with Disabilities Act (ADA) by first seeking information to verify the employee's situation and their eligibility for such benefit. In order to do that we have requested you fill out the COVID 19 forms noted above and apply for consideration.

We will need the following information:

- Verification of your medical condition or the medical condition of your dependent (this will require a doctor's note which can be uploaded).
- Your solution for an accommodation.

Once we receive the paperwork, we will meet with you over TEAMS and walk through your eligibility according to the rules prescribed by the Family First Coronavirus Response Act (FFCRA). We will work to create a solution for you, if possible and the students and team you serve.

e.g. We will manage this much the same as maternity leave and accommodations:

- 1. an employee indicates they will be absent or needs an accommodation to complete their work*
- 2. we verify their eligibility for an accommodation or reason for leave and have an interactive discussion*
- 3. we plan the time off or accommodation using the appropriate leaves, arrange a substitute and create a communication plan with the building administrator/supervisor and,*
- 4. we assist with a return to work plan/re-entry strategy*

Depending on your role within the District, and your ability to work remotely as determined by the District, we will attempt to create an opportunity for you to maintain connectivity to the workplace. This may include a variance to your assignment or if appropriate, a leave as prescribed by Federal law as applicable to your specific situation. Accommodations are not guaranteed, nor is remote work assignments appropriate for all positions.

By applying for an Accommodation or COVID Leave, you are not jeopardizing your position with the District or committing to a plan of action. No action will be taken until the plans are signed by you and the District. You will not lose leave by simply applying. If you need to use your personal leave for any reason, you will be notified prior to any days being used.

What if I want to work remotely and do not have a reason noted in the FFCRA or ADA information?

2. After we have addressed those with medical concerns, we will address the employees who have indicated a preference to work remotely by having a conversation with each of these individuals and reviewing their request with their administrator/supervisor to determine if we have a position available for them to do remotely or students to serve remotely. If an accommodation is not reasonable or viable in the environment, employees will be expected to work onsite in their position.

Other Human Resources-Related Information:

[Health Benefit Plan \(COVID 19 Testing Coverage\)](#)

**Note – as of March 2020, the Health Benefit Committee agreed to pay 100% of the COVID-19 Doctor Visit AND test for plan participants. This benefit is scheduled to be renewed or expires, August 31, 2020.*

[Allegiance Benefit Plan Management](#)

Allegiance staff are available to assist you in navigating the plan provisions and health care issues during this time as well as throughout your participation.

[Lincoln Financial](#)

Lincoln Financial is the host of our Employee Assistance Program. This program is staffed 24/7 with live resources available to assist Helena Public Schools employees with issues. They may also be reached at 1-888-628-4824.

[Riverwood Health Center](#)

Riverwood Health Center has physicians and medical professionals available to assist you, Monday through Thursday each week.

[St. Peter's Health Care](#)

St. Peter's Health has medical professionals in all disciplines available to assist you 7-days a week.

Technology Platform Overview:

Summary Points:

- All students, grade 2-12, will be provided a device for school and home
 - Touch sensitive devices are being piloted and considered for pre-kindergarten, kindergarten and first grade students.
- Educators will be transitioning to mobile devices (laptops/Chromebooks) to better assist their instructional efforts
- Communications and organization will be conducted in Microsoft Teams
- In Phase II and Phase III, technology will be included and emphasized as part of our general learning environment
- In Phase I and Phase 0, technology is essential to the needed teaching/learning environment

Rationale:

Everyone has their favorite classroom technology tool; for many of us these preferences impact our personal lives as well: confirmation bias cause Mac users to struggle with Windows computers and vice versa. This list is not intended to limit the use of technology in the classroom, but rather to focus the delivery of technology in such a way that students are able to access what they need, when they need it in the most efficient way.

Last spring, we surveyed parents and students about their experiences with remote learning. Overwhelmingly, they were pleased with the level of effort put forward by all HSD employees to keep students engaged in learning. Many of them, however, also expressed frustration with multiple modes of class organization and communication that were used across all grade levels. Prior to this current pandemic, the Helena Public Schools never needed to fully standardize our organization and communication technology largely because we relied on daily, in-person opportunities with our student. This past spring, remote learning forced us to move in a new direction.

Listed below are the tools that will make this effort more consistent and seamless across the 2020/2021 school year. These tools were selected because they meet our ease of use, performance, privacy, security, and cost priorities. To allow for better understanding, a description is included with each tool. Please remember that other tools and resources can be linked through these tools. For example, if teachers prefer to utilize assignments from our district math curriculum, they will be able to list/link those resources through class pages in Teams. Similarly, if resources are linked in Moodle, class Team pages and Moodle pages can be easily linked so that students can go to one location to find all of the needed information.

Section I: Hardware Recommendations

Important Note: Current challenges related to international supply lines may delay the timely delivery of hardware noted below. While frustrating, these challenges are beyond our control.

1. All students, second grade through twelfth grade, will use a single device to learn across all phases of face to face, blended, or remote learning (All Phases). These devices will be the responsibility of the student, and they will travel back and forth between school and home so that student learning and access can continue in any situation. Chromebooks will be provided to all students. Parents may elect to provide an alternative device to their students if they wish, as long as the device meets the requirements outlined in the "School and Home" technology agreement (forthcoming in the appendix section).
2. Touch sensitive devices (tablets) are being piloted and considered for all students, grades prekindergarten, kindergarten, and first grade, in the event that remote or blended learning becomes necessary in Phase 0 or Phase I.
3. All teachers who do not currently have access to a district-provided mobile device will be provided a laptop. Paraprofessionals who do not currently have access to a district-provided mobile device will be provided a Chromebook.
4. Classrooms will be equipped with portable document cameras and projector wi-fi adaptors to facilitate remote and blended learning.

Section II: Online Learning Platform Recommendations (Software)



Clever

Clever is a Single Sign On (SSO) tool that staff and students use to access a variety of tools using the same username and password.

2020/2021 Recommendation (All Phases):

- All students will login using Clever
- Kindergarten and first grade classrooms will aim to use Clever for sharing remote learning with parents
- Second grade classrooms will aim to start the year using Clever for sharing remote learning with parents and students
- Third through twelfth grade classrooms will utilize Clever for logging in to access Teams, materials, and other resources



Microsoft Teams

Microsoft Teams is a collaboration, communication, and classroom organization tool with many integrated learning options for assignments, discussions, assessments, and other curriculum resources.

2020/2021 Recommendation (All Phases):

- Third through twelfth grade classrooms will use Teams as the primary platform for classroom communication and collaboration. Announcements, assignments, and schedules will be posted weekly in Teams, with links to any other resources, including websites, textbooks, lessons, etc. Student meetings and conferences will also be conducted using Teams for consistency and security purposes
- Second grade classrooms will transition students into Teams use by the second semester (Phases II and III only)



Moodle

Moodle is our district learning management system (LMS) with powerful assessment, assignment, and discussion tools available to teachers.

2020/2021 Recommendation (All Phases):

- Sixth through twelfth grade classrooms grade teachers who need more options than are available in Teams may attend training and request a class in Moodle.
- If Moodle is used for assignments or other classwork, classes must still be linked and connected through Teams to facilitate student ease of access and improve communication in the event of extended remote learning events for all students.
- Moodle is encouraged, but not required, for any online-only middle and high school courses
- Please note that Moodle and Teams align well and provide a quality platform for blended and/or online learning.



Outlook

Outlook continues to serve as our district email application and provides an available online at portal.office.com. In addition, desktop applications are available for Windows and Mac.

2020/2021 Recommendations (All Phases):

- Third through twelfth grade students and all employees (not grade specific) should utilize their district email on a daily basis. This platform serves as our primary mode of electronic communication. All official electronic communication should take place using district email and Teams.
- Second grade students will receive instruction and practice checking their email as part of Phase II and Phase III. In Phase I, second grade students/families will continue to access content through Clever.
- Students in kindergarten and first grade are automatically assigned Outlook-based email accounts. This information will be shared with parents to facilitate logging-in to Clever. Please note that kindergarten and first grade students are not expected to communicate using email or Teams but these tools remain an available option.
- Other supplemental tools including Remind, Class Dojo, etc., are supported but should supplement (not supplant) district platforms for email, Clever, and Teams.



PowerSchool

PowerSchool is our student information system (SIS), containing student grades and other information. It is accessible by parents and students online or using an iOS/Android app.

2020/2021 Recommendations (All Phases):

- All teachers will record attendance in PowerSchool (specific information for attendance by phase is forthcoming)
- Teachers serving students in grades 3 through 12 will aim to record student progress (assignments) in PowerSchool on a weekly basis
- Parents and students be able to access PowerSchool or the PS mobile app to monitor student progress

Section III: Technology Instruction Recommendations

Additional information forthcoming in relation to specific instructional recommendations by phase.

Transportation Overview:



Food Services Overview:

Food services remain a vital component of our day-to-day operations. In concert with our partner, Sodexo Foods, modifications to food service procedures have been made in order to provide the best possible service while reducing the risks of virus transmission. In accordance with the above-described phases, food services will adjust and adhere to the needed health/safety environment. As part of our ongoing commitment to the health of our students and families, quality meals will be provided across all four of the planned, potential phases.

Food services will adjust in accordance with the four planned phases including the below modifications:

- Phase III: Normal food services with students eating in school cafeterias
- Phase II: Modified food services with students eating in cohort groups in designated spaces/rooms

- Phase I: Food services provide to both online learners (grab & go) and students attending in-person as part of their A/B cohort
- Phase 0: Food services transition to remote “grab-&-go” locations

In-School Food Service Guidelines:

- In Phases I, II and III, food services will be provided on-campus. This will include group/cohort size restrictions in Phases I and II. Students may not always eat together in the cafeteria in Phases I and II as part of our ongoing efforts to limit gathering sizes and reduce transmission risk.
- All students and employees are required to wear masks/facial coverings while in food-service areas. Student may remove masks when eating but not prior while being served by food service professionals.
- Meal lines will be marked for distancing to ensure proper physical spacing.
- Ongoing cleaning/disinfection before, during, and after cohorts of students proceed through food-service areas.
- In every possible regard, provide “touchless” services to ensure that students and employees are not utilizing common surfaces.
- On-campus meal service will utilize sanitized or disposable trays. All other student-utilized utensils, condiments, and supplies will be disposable for the 2020/2021 school year.
- On-campus breakfast will include grab-&-go options that can be eaten within the confines of classrooms.
- Students will eat in cohort groupings in designated spaces in accordance with gathering size restrictions. Weather permitting, students will be encouraged to eat outdoors.

Childcare Services:

School/district provided childcare remains an active part of our planned phases for the 2020/2021 school year. These services include the provision of employee childcare as part of Phase I. Staffing, resources, and precautionary restrictions may preclude schools from providing consistent childcare across the entire school year but as needs arise, we are committed to working identify solutions. **Specifics pertaining to childcare via our School Age Child Care (SACC) program are forthcoming and will be added to this draft plan once finalized.**



Thank you for your time and shared insights

You are viewing the 08/06 draft of the 2020/2021 Opening of Schools Plan for the Helena Public Schools. Please send any/all feedback to Planning2020@helenaschools.org.

Frequently Asked Questions:

Below is a developing list of frequently asked questions. Please note that, along with this draft plan, questions and responses will be updated every few days.

When will the school district announce what phase we will open in come August 26/27? An exact date for determining the precise format of our return has not yet been determined. Given changes locally across the past fourteen days, we are not comfortable making this decision with a span of five weeks between now and our scheduled start to the school year. Additionally, we have been advised by health professional that making any decision this early would be a gamble that may cause more confusion in the end. Rather, we will continue to work closely with our health partners as we collectively seek to slow the spread in our county and state. Please note this important set of local public health indicators monitored and provided by Lewis & Clark Public Health on a weekly basis (website). As we move towards August, we will be carefully monitoring these Helena-specific indicators as well as positive cases per day/week and our overall percentage rate of active infections.

Will face masks be required for students in school? Yes, masks will be required for all students and adults on campus (in phases 1 and 2) unless a documented medical or behavioral reason restricts the use of a mask. While schools were not automatically included in Governor Bullock's recent directive, we have made the decision to align in this state-wide effort as masks are one of several needed precautionary practices that slow the spread of COVID-19 and promote better community health. Cloth masks are preferred, and should a student or adult need a mask, schools will be able to provide this protective resource. However, students and employees are welcome to bring/use their own mask. Please view the CDC guidance pertaining to face masks for more information. Please also note that bandanas and other loose-fitting facial coverings will not be accepted as sufficient protection.

Will an entirely remote (online) option be available? Yes, as noted in last week's update, a digital only option will be available for any student and family interested in attending school via a remote learning environment (regardless of phase). We are targeting an early August sign-up date for families interested in this option. As a general overview, students and families that choose to remain involved via a digital option will retain their enrollment in their current grade and school (they will not lose their "spot" in their home school). Students will receive instruction from designated teachers including grade-level consistent content and resources. Additionally, students attending via a remote environment will have full access to our Helena Public Schools curriculum, materials, and technology. Upon return from this remote option, students will retain their enrollment in their current school and will be able to rejoin their classes and grade level peers. Additional information including sign-up options are forthcoming but in the interim, please know that this option is being actively planned for the coming school year.

I have heard that the Helena Public Schools are opening in Phase II because that is our current designation for the State of Montana. Is that correct?

No – A phase designation for school beginning Tuesday, September 8th has not been finalized. A phase will be named shortly to allow families several weeks to prepare accordingly. The drafted Rolling Start calendar (pg. 26) has been proposed for August 26th through September 4th. As we consider phase-by-phase decisions, we will do so in concert with local health officials. These decisions will be made based on community health information specific to Lewis & Clark County ([dashboard link](#)). Therefore, our state designation of Phase II does not dictate our local decision as it is quite possible that these phase destinations will be misaligned at times during the 2020/2021 school year.

What were the results of the most recent family survey?

Results for the most recent family survey are noted below. This survey, closed as of July 22nd, was conducted specifically through Panorama Education. Our overall response rate was 58% for this survey which is high, especially for a survey initiated during the Summer Break. Respondents were proportionately distributed across school and grade levels. While this feedback is appreciated, survey data during this ongoing pandemic has been reported to vary significantly as conditions continue to change. Experts suggest that each set of survey data should be viewed

only in relation to the context of the time in which the survey was conducted. That noted, below is a snapshot of the information we received from parents/guardians as a result of this recent survey.

- Q1: How often would you like your child's school to communicate with you?
43% of respondents prefer weekly communication. 35% suggested school/district communication two to three times per week. 16% reported daily. 6% preferred "once in a while."
- Q2: Assuming appropriate safety measures are in place, what is your preference for how your child returns to school in the fall?
51% of respondents preferred all in-person learning. 36% preferred a mix of in-person and distance learning. 14% preferred all distance learning.
- Q3: How comfortable are you having your child return to the school building?
24% reported "quite" comfortable. 23% reported "somewhat" comfortable. 19% reported "slightly" comfortable. 18% reported "not at all" comfortable. 16% reported "extremely" comfortable.
- Q4: Does your child or anyone in your household have health concerns that would prevent your child from returning to in-person learning?
76% reported "no." 24% reported "yes."
- Q5: If in-person learning resumes in the fall, how do you anticipate that your child will get to and from their school?
55% reported personal drop-off/pick-up. 19% reported utilizing HSD transportation (bus), 13% cited "other." 10% reported walk/bike.

Resources Cited and/or Utilized in Planning:

This section is in constant development as new resources are considered/added

COVID-19 Data Sources Actively Considered:

- Department of Health and Human Services:
<https://dphhs.mt.gov/publichealth/cdepi/diseases/coronavirusmt>
- Lewis & Clark Public Health, County Health Dashboard:
<https://www.lccountymt.gov/health/covid-19/reopening-criteria-phase-2-to-3.html>
- University of Montana, Center for Population Health Research:
<https://cel.health.umt.edu/covid19/>
- Rate of Transmission Data Site:
<https://rt.live/us/MT>

Guidance Utilized in Planning:

- American Academy of Pediatrics (AAP): Planning Considerations: Guidance for School Re-entry
<https://services.aap.org/en/pages/2019-novel-coronavirus-covid-19-infections/clinical-guidance/covid-19-planning-considerations-return-to-in-person-education-in-schools/>
- American Federation of Teachers (AFT): Plan to Safely Reopen America's Schools and Communities
https://www.aft.org/sites/default/files/covid19_reopen-america-schools.pdf
- Centers for Disease Control (CDC): Guidance for Reopening Schools
<https://www.cdc.gov/coronavirus/2019-ncov/community/schools-childcare/index.html>
- Governor Bullock, Lt. Governor Cooney: Plan for Reopening Safe and Healthy Schools for Montana
<https://covid19.mt.gov/Portals/223/Documents/Education%20Final.pdf>
- Johns Hopkins University: Initiative Analysis of School Reopening Plans
<https://equityschoolplus.jhu.edu/reopening-policy-tracker/>
- National Education Association (NEA): All Hands on Deck: Initial Guidance Regarding Reopening School Buildings.
<https://educatingthroughcrisis.org/meeting-students-and-families-needs/guidance-for-reopening-schools-covid/>
- Office of Public Instruction: Reopening Montana's Schools Guidance
<http://opi.mt.gov/Portals/182/COVID-19/Reopening%20MT%20Schools%20Guidance-Final.pdf?ver=2020-07-02-114033-897>
- World Health Organization (WHO): Considerations for school-related public health measures in the context of COVID-19
https://www.who.int/docs/default-source/coronaviruse/who-2019-ncov-adjusting-ph-measures-schools-2020-1-eng.pdf?sfvrsn=e8a4f4cf_1&download=true
- World Health Organization (WHO): Q&A: Schools and COVID-19
<https://www.who.int/news-room/q-a-detail/q-a-schools-and-covid-19>

Guidance Reference in Planning:

- American Enterprise Institute (AEI): A Blueprint for Back to School
https://www.aei.org/research-products/report/a-blueprint-for-back-to-school/?gclid=EAlaIQobChMIjcaDpjGE6gIVPxitBh0eMwIxEAAYASAAEgK1zfD_BwE
- Association for Supervision and Curriculum Development (ASCD): Preparing Our School District for Fall 2020
<https://inservice.ascd.org/preparing-our-school-districts-for-fall-2020/>
- California Department of Public Health: COVID-19 Industry Guidance for Schools and School-Based Programs
<https://files.covid19.ca.gov/pdf/guidance-schools.pdf>
- California Department of Education: A Guidebook for the Safe Reopening of Public Schools

- <https://www.cde.ca.gov/ls/he/hn/documents/strongertogether.pdf>
- California Schools Insurance Authority: Coronavirus (COVID-19) Guidance for Schools
<https://www.sia-jpa.org/resources/school-risk-management-and-compliance/coronavirus-covid-19-guidance-for-schools/>
- Chiefs for Change: The Return – How Should Education Leaders Prepare for Reentry and Beyond?
https://www.googleadservices.com/pagead/aclk?sa=L&ai=DChcSEwiTmrju9fPqAhXPPa0GHU02CH0YABAAGgJwdg&ohost=www.google.com&cid=CAASEuRoxnQkwKXw8-oSoMEgTrDmMQ&sig=AOD64_2iHZL-edf00fOtYPKDCo_dLEK9Lw&q=&ved=2ahUKEwia2LDu9fPqAhVPHjQIHVSyAlsQ0Qx6BAGNEAE&adurl=
- Children Hospital, Colorado: Risk-Based Approach to Reopening Schools Amid COVID-19
<https://www.childrenscolorado.org/49eee6/globalassets/community/reopening-schools-during-covid19.pdf>
- Council of Chief State School Officers (CCSSO): Framework to Assist State Education Leaders in Planning for Restart of Schools
<https://ccsso.org/sites/default/files/2020-04/CCSSO%20COVID19%20Strategic%20Report%20final.pdf>
- Denver Public Schools: Planning for a Safe Return to School
<file:///Users/bridgway/Documents/COVID-19/Reopening%20%20Reentry/Denver%20PS%20%20DPS%20Weekly%20Planning%20for%20a%20Safe%20Return%20to%20School%20%20Denver%20Public%20Schools.htm>
- Education Commission of the States: State Policy Responses and Other Executive Actions to the Coronavirus in Public Schools
<https://www.ecs.org/covid-19-update/>
- Education Dive: How Feasible Are School Reopening Plans for Fall?
<https://www.educationdive.com/news/how-feasible-are-school-reopening-plans-for-fall/578112/>
- Education Next: A Blueprint for Back to School
<https://www.educationnext.org/a-blueprint-for-back-to-school-what-will-it-take-get-schools-ready-coronavirus-covid-19/>
- Journal of the American Medical Association (JAMA): The Urgency and Challenge of Opening K-12 Schools in the Fall of 2020
<https://jamanetwork.com/journals/jama/fullarticle/2766822>
- Learning Policy Institute: Reopening Schools in the Context of COVID-10: Health and Safety Guidelines from Other Countries
<https://learningpolicyinstitute.org/product/reopening-schools-covid-19-brief>
- Los Angeles County Schools: Rising to the Challenge of COVID-19: A Planning Framework for the 2020-2021 School Year
<https://www.lacoe.edu/Portals/0/LA%20CO%20Schools%202020-21%20Planning%20Framework.pdf?ver=2020-05-26-161915-740>
- Maryland State Department of Education: COVID-19 Response and the Path Forward
<http://marylandpublicschools.org/newsroom/Documents/MSDERecoveryPlan.pdf>
- Minnesota Department of Health: Health Considerations for Navigating COVID-19
<https://www.health.state.mn.us/diseases/coronavirus/schools/k12planguide.pdf>
- Nashville Public Schools: Framework for a Safe, Efficient, and Equitable Return to School
<https://presspage-production-content.s3.amazonaws.com/uploads/2038/nashvilleplanforreopeningschools.pdf?10000>
- National School Boards Association: COVID-19: Preparing For Widespread Illness in Your School Community
<https://www.nsba.org/Resources/coronavirus/legal-guide>
- National Council on School Facilities: Resources on Facilities Related Issues and COVID-19
<https://www.facilitiescouncil.org/covid19-guidance>
- Nevada Department of Education: A Framework for a Safe, Efficient, and Equitable Return to School Buildings

<https://www.washoeschools.net/site/handlers/filedownload.ashx?moduleinstanceid=34510&dataid=43309&FileName=NevadaPathForwardFramework.pdf>

- Oklahoma State Department of Education: Return to Learn Oklahoma: A Framework for Reopening Schools
<https://sde.ok.gov/sites/default/files/Return%20to%20Learn%20Oklahoma.pdf>
- Oregon Department of Education: Ready Schools, Safe Learners: Guidance for School Year 2020-21
<https://www.oregon.gov/ode/students-and-family/healthsafety/Pages/Planning-for-the-2020-21-School-Year.aspx>
- Pennsylvania Department of Education: Considerations for Reopening Pennsylvania Schools
<https://www.education.pa.gov/Documents/K-12/Safe%20Schools/COVID/GuidanceDocuments/Pre-K%20to%2012%20Reopening%20Guidance.pdf>
- Scottish Government: Coronavirus (COVID-19): Strategic Framework for Reopening Schools, Early Learning and Childcare Provision
<https://www.gov.scot/publications/excellent-equity-during-covid-19-pandemic-strategic-framework-reopening-schools-early-learning-childcare-provision-scotland/>
- SHAPE America: School Re-Entry Considerations: K–12 Physical Education, Health Education, and Physical Activity
https://www.shapeamerica.org/advocacy/Reentry/K-12_School_Re-entry_Considerations.aspx
- Texas Education Association (TEA): Coronavirus (COVID-19) Support and Guidance
<https://tea.texas.gov/texas-schools/health-safety-discipline/covid/coronavirus-covid-19-support-and-guidance>
- UNESCO: Framework for Reopening Schools
<https://en.unesco.org/news/framework-reopening-schools>
- UNICEF: Framework for Reopening Schools
<https://www.unicef.org/documents/framework-reopening-schools>
- United States Department of Education: Questions and Answers on Providing Services to Children with Disabilities During the Coronavirus Disease 2019 Outbreak
<https://sites.ed.gov/idea/idea-files/q-and-a-providing-services-to-children-with-disabilities-during-the-coronavirus-disease-2019-outbreak/>
- Virginia Department of Education: Virginia Return to School Plan
http://www.doe.virginia.gov/support/health_medical/covid-19/recover-redesign-restart.shtml
- Washington Office of the Superintendent of Public Instruction: Reopening Washington Schools 2020: District Planning Guide
<https://www.k12.wa.us/sites/default/files/public/workgroups/Reopening%20Washington%20Schools%202020%20Planning%20Guide.pdf>

Articles Considered in Planning:

The below list represents a small and developing snapshot of articles read/considered by planning teams

- [School Districts' Reopening Plans: A Snapshot](#) – Education Week, July 2020
- [In a Time of Crisis, What Can We Learn About Learning Time?](#) – ASCD, June 2020
- [Going Back to a Better School: NEA Issues Guidance on Reopening](#) – NEA Today, June 2020
- [What Will Schools Look Like in the Fall](#) – EdSurge, May 2020
- [We Need to Talk About Ventilation](#) – Atlantic, July 2020
- [Yes, Wearing Masks Helps, Here's Why](#) – National Public Radio, June 2020
- [Schools Are Opening Worldwide, Providing a Model for the U.S.](#) – Edutopia, May 2020

Appendix:

(Linked support materials forthcoming)



Superintendent
Tyler Ream, Ed. D
324-2001

Business Manager
Janelle Mickelson
324-2040

Board of Trustees Meeting

Due to the response of COVID-19 this meeting was held virtually.

Tuesday June 9, 2020
5:30 p.m.

MINUTES

The Board of Trustees Meeting of the Board of Trustees was called to order by Chair Luke Muszkiewicz over the Zoom platform at 5:30 p.m.

ATTENDANCE – Present unless otherwise noted

Luke Muszkiewicz, Board Chair
Siobhan Hathhorn, Board Vice Chair
Sarah Sullivan, Trustee
Jennifer McKee, Trustee
Elizabeth “Libby” Goldes, Trustee
Jennifer Walsh, Trustee
Terry Beaver, Trustee
John McEwen, Trustee

Dr. Tyler Ream, Superintendent
Josh McKay, Assistant Superintendent
Janelle Mickelson, Business Manager
Barb Ridgway, Chief of Staff
Stacy Collette, Human Resources Administrator
Sean Morrison, Special Education Administrator
Kalli Kind, Director of Support Services
Jane Shawn, Helena Education Association President
Pat Boles, IT Administrator
Tim McMahon, Activities Director
Steve Thennis, Helena High School Principal
Brett Zanto, Capital High School Principal
Trish Klock, Bryant Elementary School Principal

Many Guests of the Helena School District

I. CALL TO ORDER/PLEDGE OF ALLEGIANCE

Chair Luke Muszkiewicz called the meeting to order at 5:30 p.m. and led the Pledge of Allegiance.

II. REVIEW OF AGENDA

No changes.

III. GENERAL PUBLIC COMMENT

None

IV. NEW BUSINESS

A. Items for Action

1. Approval of Resolution Requesting the County Elections Office to Conduct 2021 Elections for the Helena School District No. 1.

Janelle Mickelson presented the information to the board. The request must be made by a resolution of the board of trustees. Whenever the county election administrator agrees to conduct a school election, the administrator shall perform the duties imposed on the trustees and the clerk of the district for school elections and deliver to the trustees, for the purpose of canvassing the vote, the certified tally sheets and other election items needed for canvassing the vote. The considerations are as followed; The county election administrator has agreed to run elections scheduled for the regular election day, May 4, 2021. If a special election is requested, the county election administrator would want to find an agreeable date for the election and may refuse to run elections on a date that does not work for election office. The District must provide copies of all candidate filing forms and any ballot issue language by the candidate filing deadline. The county election office will run the election by district, not by precinct. Requests to run the election by precinct will not be accommodated.

Motion: John McEwen moved to approve the Resolution Requesting the County Elections Office to Conduct 2021 Elections for the Helena School District No. 1. Sarah Sullivan seconded the motion.

Public Comment: None

Board Comment: Trustee Libby Goldes mentioned that by approving this, it will save the taxpayer money.

Vote: 8-0 The motion carried

B. Consent Action Items

1. May 12, 2020 Board of Trustees Minutes Meeting Minutes
2. May 19, 2020 Board of Trustees Special Board Meeting Minutes
3. Approval of Personnel Actions

4. Approval of Warrants
5. Acknowledge Discretionary Out-of-District Tuition Agreements
6. Approval of Out-of-District Attendance Agreements

Motion: Sarah Sullivan moved to approve the Consent Action Items. Libby Goldes seconded the motion.

Public Comment: None

Board Comment: None

Vote: 8-0 The motion carried.

C. Items for Information

1. Summer and fall preview for 2020

Dr. Tyler Ream presented the information to the Board of Trustees.

As a school district and community, Helena collectively rose to the challenge by transitioning to a completely remote services environment in roughly 72 hours. Since that time, community health indicators related to COVID-19 exposure and infections have remained comparatively low in Lewis & Clark County (18 known positive cases to date). Any discussion related to the spring of 2020 should deservedly begin with a sincere expression of appreciation for every student, parent, and employee associated with the Helena Public Schools. A mix of qualitative and quantitative feedback loops including a remote learning specific survey for parents will help us better understand our challenges and successes this spring.

The anticipated summer start dates for Special Education is the normal time frame July 13th through July 31st, Monday through Thursday with partial days. Students' individual education programs (IEPs) will be tailored for each child considering their current levels of performance upon return to and in-person school environment. Services needed will be collaboratively determined by IEP teams once progress monitoring has occurred in an in-person environment. This includes discussions regarding possible compensatory services and potential amendments to IEPs.

Summer School for High School Credit Recovery will be July 1st to July 29th. They will be held as 2-hour classes, online (LIVE) classes or in-person classes (final decision by 6/22). The registration deadline is June 29th.

Transition Academic Programming are need-specific with options for summer academic programing being considered/designed for early August.

Adult Education will begin July 1st with case management and HiSET testing. August 3rd - Adult Education teachers will return. Drivers Education are conducting winter driver's education courses which are currently being completed - Only the drive portion remained as classes were remotely taught Summer Drivers Education class registration has started with classes scheduled to begin on June 24th - Blended model of instruction will be

utilized. High School athletics will have optional summer activities beginning June 15th.

Planning for 2020/2021 school year brings some challenges. Essentially, what is generally best from a health/risk standpoint is generally incongruent with the optimal environment for teaching, learning and student support services. Therefore, our collective opportunity involves developing models and protocols that amplify learning/support services while reducing the risk of virus transmission. Our target is to return, in-person, in the fall but decisions in that regard are dependent on numerous dynamic and external factors.

All developed plans must adhere to local, state and national precautionary guidance as the presence of COVID-19 is expected to remain until consistent treatments or vaccines have been developed/deployed. Hybrid options between full-open and total-close are required as such models are designed to minimize the risk of exposure during times of moderate-to-high uncontained community impact.

The Office of Public Instruction (OPI) has released a phased model for reopening schools along with a draft document that provides information for districts to consider in relation to 1) Academic Programming, 2) Physical & Structural Environment, 3) Business Environment, and 4) Social, Emotional and Behavioral Support Services. Phased reopening criteria aligns with state level orders associated with the Reopening the Big Sky plan.

By design, the rigor of safety protocols will vary from our everyday “new norm” of social distancing and minimized contact to hybrid models that intentionally limit class sizes. While not aligned with the Reopening the Big Sky plan, “Phase 0” is associated with local or state stay-at-home orders which will necessitate the physical closure of school facilities.

In order to meet the ongoing needs of students who are unable to return physically to school, an ongoing digital course of instruction must be designed/offered. Digital instruction may be fulltime (year-long) or temporary (short-term) based on specific student and/or family needs. Students should remain enrolled in their home school and class for the year but are likely to interact with multiple teachers in the remote environment.

In the next 78 days there are several things that need to be completed. We must collectively develop multiple, functional models aligned with state and local phases that provide for (relatively) seamless transitions as community health needs arise. We must identify students and employees who are unable to physically return for the 2020/2021 school year and provide, if possible, aligned accommodations. We must enhance our remote service platforms and functions to build upon the successes and challenges of this spring. We must rethink, redesign, train and implement enhanced school and district operations

that ensure minimal risk for our students, employees and families. We must collectively and seamlessly work with our students, families and employees to ensure that every conceivable need has been recognized and addressed. We must design a “new norm” environment for business services (internal processes, community use, etc.). We must adhere to our priority of safety and health in all forthcoming decisions.

D. Reports

1. **Health Benefits Committee Report** John McEwen reported that the committee will have a few items to bring to the board for a vote. The committee would like to add a hearing aid plan as well as increase the health benefit plan premiums by 1%. He also mentioned that they are working with St. Peters to expand the benefits to their urgent cares. Stacy Collette added that St. Peters is trying to help offer other services within the community for the allegiance members. They will continue to look at this plan over the next year to see if it can help save employees money.
2. **Montana School Boards Association Report**
Luke Muszkiewicz reported that all focus is on the MTSBA annual meeting that is scheduled this month. Most of the Helena Public School Board Trustees are registered to attend the meeting.
3. **Helena Education Association Report**
Jane Shawn reported that there are 2 employees who are virtually participating in the National Education Association representative assembly this summer. Three member representations are going to virtually participate in the American Federation of Teachers meeting. A call for volunteers has been put out to help with input on the 2020-2021 school year, several responses has come back. A little celebration was planned with a couple retirees/teachers and administrators. There will be a video that will be put together. Plaques and gift cards were given out.

V. SUPERINTENDENT’S REPORT

Dr. Tyler Ream acknowledged the folks that helped with graduation this year. The entire team pulled together and made it work nicely and helped point out different protocols and procedures. The operations team that came in and cleaned did a wonderful job after each ceremony. The team also kept an eye on the weather and continued to monitor throughout the ceremony. Chair Luke Muszkiewicz gave a shout-out to Lisa Cordingley in the effort to get every graduate a yard sign. Chair Muszkiewicz thanked everyone for their work at graduation and thanked the trustees for participating.

VI. BOARD COMMENTS

None

VII. ADJOURNMENT

There being no other topics for future meetings and no public comment on issues not on the agenda, the meeting adjourned at 8:07 p.m. The next Regular Board Meeting will be held on August 11, 2020.

Respectfully submitted,

Luke Muszkiewicz, Chair

Jessica Evans, Recording Secretary

Date



The Helena Public Schools educate, engage, and empower each student to maximize his or her individual potential with the knowledge, skills and character essential to being a responsible citizen and life-long learner.

Board of Trustees – Special Board Meeting

Thursday, June 25, 2020

MINUTES - DRAFT

ATTENDEES

Luke Muszkiewicz, Chair	Tyler Ream, Superintendent
Siobhan Hathhorn, Vice Chair	Josh McKay, Assistant Superintendent
Sarah Sullivan, Trustee	Barb Ridgway, Chief of Staff
Jennifer McKee, Trustee	Stacy Collette, Human Resources Administrator
Libby Goldes, Trustee	Sean Maharg, Special Education Administrator
Jennifer Walsh, Trustee	Rich Franco, Health Benefits Manager
	Shannon McNamee, School Nurse
	James McHugh, Allegiance Plan Management, Inc.

I. CALL TO ORDER / PLEDGE OF ALLEGIANCE

Board Chair, Luke Muszkiewicz, called the meeting to order at 12:00pm. The pledge of allegiance was recited.

II. REVIEW OF AGENDA

No changes were requested to the meeting agenda.

III. GENERAL PUBLIC COMMENT

No public comments were offered.

IV. NEW BUSINESS

A. ITEMS FOR ACTION

1. Health Benefit Plan Changes – Hearing Aid and BAHA Benefit

Ms. Collette presented the recommendation in conjunction with district partner, Allegiance Benefits Management, and the district wellness committee. According to Ms. Collette, the committee has explored these additional benefits over the last several years and recently conducted an extensive financial analysis to determine the feasibility

of adding these services to the plan. With those findings, the committee recommended the board adopt the additions to the plan.

Board Comments: Ms. Goldes agreed that the additions meet the members' needs while adding only minimal costs to the plan. Ms. Sullivan added that she found it to be an important addition to the plan to better serve the members.

Board Vote: Ms. Goldes moved to approve the health benefit plan change, adding hearing aid and BAHA benefit. Ms. Sullivan seconded the motion. Receiving no public comments on the motion or additional board comments, the motion passed unanimously.

2. Benefit Enhancement with St. Peter's Hospital

Ms. Collette voiced her appreciation to the team at Allegiance for their relationship with St. Peter's Health. Ms. Collette described this benefit enhancement would require members to pay a market rate copay of \$35 and would allow the members to realize additional discounted benefits from St. Peter's Health at no additional costs to the members. Ms. Collette added that employees would retain the flexibility to visit physicians other than those specified under this benefit enhancement.

Board comments: Ms. Goldes asked if any thought has been given to communicating not just this benefit but all aspects of the plan to participants. Ms. Collette answered that the health committee was determining the best ways to make plan benefits more self-serving. Mr. McHugh added that both Allegiance and St. Peter's Health were interested in assisting with communicating efforts to members not just on this additional benefit, but all benefits associated with the plan.

Board vote: Ms. Sullivan moved to approve the benefit enhancement with St. Peter's Health. Ms. Hathhorn seconded the motion. Having neither public comments nor additional board comments, the motion passed unanimously.

3. Health Benefit (Rate) Changes

Ms. Collette described this as the annual conversation at the board level regarding rate changes to the plan. She said after an extensive analysis, the district had a really good year, but there were some formidable high-dollar claims to be accounted for in the coming year. The committee proposed increasing health insurance rates by \$39 per month per member to keep the plan in a position of solvency while remaining in a position to cover increased costs and high-dollar expenses throughout the year. The proposed rate change would increase premiums by 1%, which is very competitive for the marketplace.

Board comments: Mr. Muszkiewicz asked for clarification on how the proposed rate increase was 1% when costs had increased 2-3%. Mr. Franco described the process taken by the committee to determine the 1% increase, which included factoring regional and national trends along with district actuals. Mr. Franco continued the district was on plan for an “average” year and typically ran lower than regional and national trends. Ms. McNamee added that the object of the committee was to ensure the district offered an excellent plan which looking after the best interests of the members. Ms. Goldes asked if the 1% increase would be borne by the members or by the district. Ms. Collette answered the district, and the total contributions to plan were reflected in the collective bargaining agreements (CBAs). Mr. Franco added that the committee felt that a 1% increase this year would save members from seeing a 5-6% increase next year. Ms. Hathhorn asked if the large group of retirees would increase claim costs. Mr. Franco answered historically the size of the retiree group did not significantly affect claim costs.

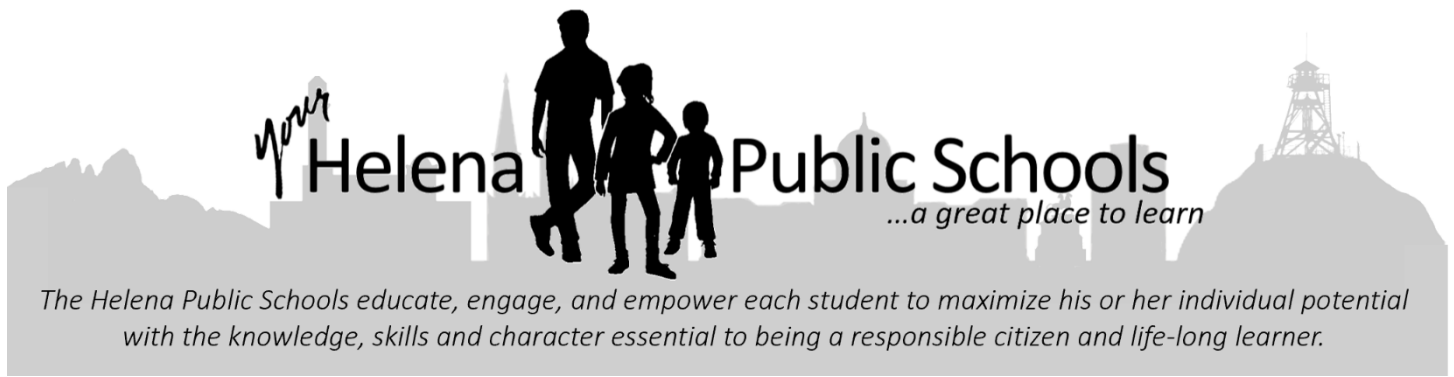
Board vote: Ms. Goldes moved to approve the health benefit rate change. Ms. Sullivan seconded the motion. Trustees voiced their appreciation to the committee for their work on the plan. The motion passed unanimously.

V. BOARD/SUPERINTENDENT COMMENTS

No additional comments were offered.

VI. ADJOURNMENT

The meeting was adjourned at 12:42pm.



Board of Trustees – Annual Retreat

Tuesday, July 14, 2020

MINUTES - DRAFT

ATTENDEES

Luke Muszkiewicz, Chair
Siobhan Hathhorn, Vice Chair
Terry Beaver, Trustee
Libby Goldes, Trustee (remote attendance)
John McEwen, Trustee
Jennifer McKee, Trustee
Sarah Sullivan, Trustee
Jennifer Walsh, Trustee
Tyler Ream, Superintendent

I. CALL TO ORDER / PLEDGE OF ALLEGIANCE

Board Chair, Luke Muszkiewicz, called the meeting to order at 8:44am, and attendees recited the pledge of allegiance.

II. GENERAL PUBLIC COMMENT

No public comments were offered.

III. REVIEW OF AGENDA

Mr. Muszkiewicz requested the MDT Land Purchase action item to be removed from the agenda due to lack of information from the purchaser. Trustees agreed.

IV. NEW BUSINESS

A. Item for Consent: Approval of Personnel Actions
Personnel actions were approved.

B. Item for Information: Board of Trustees Retreat

Mr. Muszkiewicz outlined the board retreat as containing four sections: an update from Dr. Ream on fall planning, a revisiting strategic priorities, a board self-evaluation, and board best practices.

Dr. Ream prefaced the planning overview document by informing trustees the document was the result of over a month of planning by over 100 volunteers across eight planning teams. He said the move to utilize planning teams had been proactive but added there still was a lot of time to make decisions. He continued that the way the district has approached planning gives the district and families options. The planning update provided to the board was a small representation of the information and feedback the district had received. Dr. Ream noted, though a phased plan, the phases did not necessarily align to the state's phases.

Dr. Ream detailed Phase III to trustees, comparing it to as normal as possible with rigorous cleaning and masks encouraged. He added that for any phase more restrictive than Phase III, face masks or face shields would be required. Ms. Sullivan asked if there would be an option for students not to attend school in Phase III. Dr. Ream answered in Phase III, students could attend full-time, part-time, or remotely. Upon returning to school, students would return to their same class and school. He added the remote learning option would help reduce on-site class sizes and the potential for social distancing.

Dr. Ream continued that the Academic Team was working on the logistics of teachers' responsibilities in each phase, adding Microsoft Teams would serve as a consistent platform. He said, based on feedback from the survey sent to families, a consistent platform was important, and Teams ensured secure data. With regards to teachers, Dr. Ream said the Academic Team was considering utilizing teachers who would not return to the classroom as Digital Education Advisors.

Dr. Ream estimated an additional \$4.5 million in costs this year, which would be the district's entire reserve budget. He added that he would prefer to use the CARES act funding to compensate teachers for an additional period taught during the day than to hire 100 one-year contracts. Ms. Hathhorn asked for a gauge on how teachers were feeling about the next school year. Dr. Ream answered there were mixed feelings based on the individual teacher.

Ms. McKee noted the importance of communicating with families and the community. Ms. Sullivan relayed feedback she had received regarding families conducting small group learning within groups of families. She asked if the district would still receive ANB in that instance. Dr. Ream answered that if students were attending the Helena Digital Initiative (HDI) they would remain enrolled in the district and would remain connected to a specific class/school. If families chose to homeschool students, they would not be guaranteed neighborhood school placement if they reenrolled. Ms. Hathhorn recommended including in communication that teachers were trained in and the highest skilled at teaching.

Dr. Ream continued that the Academic Team was working to determine typical day-to-day schedules for remote learning in each phase, as there were different requirements for each. Ms. McKee added that the option to return to a specific class/school would help parents who decided to temporarily keep their students at home.

Dr. Ream next provided an overview of Phase II, which would include modified school starts, no lunches in cafeterias, recess in small groups in specified sections of the playgrounds, sections of

the school dedicated to lunch, no open campuses at the high schools, restructured bus routes, and masks required.

Phase I, said Dr. Ream, would be an alternative to closure. It would likely include an AAXBB schedule per nationwide trends. “X days” would be online planning days for teachers and intensive cleaning at every school. Additionally, in Phase I, six feet social distance would be mandated unless precluded by the physical space. There would be no SACC.

Dr. Ream told trustees remaining questions to answer were surveillance testing, stipends, face shields v. masks, transmission of materials, and finalization of the HDI.

Ms. Sullivan asked if any consideration had been given to delaying the start of school for a few months and making up the time in the summer. Dr. Ream answered that decision would be best coming from the state level.

Ms. Sullivan noted it might be a good time to reassess the gifted and talented program. Dr. Ream said options had been discussed, including a part-time program or bringing the services to students rather than students traveling to the services.

Dr. Ream said all planning teams were looking for the best solution while balancing health and safety with the best education. He continued every teacher and community member who asked to volunteer was placed on a team.

Mr. McEwen asked for the district’s obligation if a teacher didn’t want to return to the classroom. Dr. Ream answered it needed to be finalized through the district attorney whether the teacher would take personal leave without pay if there was not a medical reason. Ms. Goldes asked for the protocol if a teacher was underperforming with digital learning. Dr. Ream answered it was the role of the principal to have that discussion, and common expectations would be established up front.

Mr. Beaver asked what would happen if a teacher tested positive for COVID-19. Dr. Ream answered they were entitled to their sick days, but they could choose to teach remotely if they waived their sick days. Ms. McKee asked for the status of substitute teachers. Dr. Ream answered finding good substitute teachers was all always a challenge, but it would be worse this year.

Mr. Beaver expressed concern that some students wouldn’t return to school if remote learning was the only option and would instead start working full-time. Dr. Ream answered that last year, some students started working during the day and completed their remote learning in the evenings.

The board then transitioned to a review of the strategic priorities. Dr. Ream provided context for the strategic priorities, which emphasized teaching and learning. According to Dr. Ream, priorities represented the “optimal state” and were aligned to board committees.

Dr. Ream continued that some priorities had been added to adapt to remote learning amidst the pandemic. One new priority was the data dashboard, which would build an understanding of a student’s strengths and opportunities across grade levels. He added this would have been an

initiative for this summer in the absence of COVID-19 but would be revisited in the 20-21 school year. Dr. Ream noted several aspects of curriculum development work had been paused and adapted due to the pandemic. For instance, the district was working to ensure every student would get a device like each received a textbook. However, the backlogged supply chain with affecting that. Dr. Ream referenced the added importance of self-awareness and mental health, telling trustees seven elementary schools will utilize PAX this year, and they had received fiscal support from the state to pay for staff training. Dr. Ream added the district was working to develop a student services protocol for students exhibiting trauma symptoms, including what services look like if students are not in school.

With regards to facilities, Dr. Ream said the Facilities Department prioritized safe, healthy, and neutral to additive to learning spaces. He added the elementary and middle school bond would be completed by the first day of school, and the high school bond would be completed sooner than expected. Dr. Ream said there still were needs at Helena High School; the school should function at a high capacity, and the district needs to look at when it could run another bond.

Dr. Ream outlined the financial priorities for trustees. A FY2019 audit was completed, along with multi-year budget projections, a retirement incentive, a transition to electronic time and payroll reporting, and the difficult work of determining the need for fewer full-time educators at Helena High.

Dr. Ream described communications priorities accomplished as a refreshed website, social media enhancement, and regular internal and external communications.

Mr. McEwen asked what was not listed among the priorities that Dr. Ream wished was. Dr. Ream answered the three needs are continuing to build out teaching and learning to have a wealth of resources, when to run the next facilities levy, and revising the social and emotional piece – how to assess students' mental health when staff don't see them every day.

Ms. Sullivan asked Dr. Ream if he intended to have committee meetings next year. Dr. Ream replied that committee meetings should resume – and the Budget Committee and the Policy Committee would begin meeting in August. Mr. Muszkiewicz added other committees should resume no later than September.

Ms. Sullivan asked what the district was doing to enhance online learning. Dr. Ream answered adding hardware, software, training, and common expectations.

Ms. Goldes asked if there had been experience within other districts with teachers and students being required to wear masks. Dr. Ream answered current summer school students and staff were wearing masks in the building, as were attendees of the extended school year at Bryant. Mr. Beaver advocated for face shields for educators since facial expressions and enunciation were so important.

The board reviewed the results of their self-evaluation and conducted a roundtable discussion on why each trustee wanted to become a member of the board. Questions discussed included what

the board has done well, where the board can improve, what has changed for trustees in the last year, and what makes the board unique from other boards.

V. BOARD/SUPERINTENDENT COMMENTS

No additional comments were offered.

VI. ADJOURNMENT

The retreat adjourned at 4:46pm.

PERSONNEL ACTIONS
July 15, 2020 – August 11, 2020

CERTIFICATED PERSONNEL

Appointments

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Salary</u>
Brown, Amber	08/24/2020	Jim Darcy/Grade 2	\$39,697*
Fuzesy, Dick	08/24/2020	CRA/Computer/SS/PE	\$55,449
Gavin, Julie	08/24/2020	CHS/English .50 FTE	\$24,847.50
Goyette, Larry	08/24/2020	HMS/7 th Science-EL	\$49,695
Kelly, Cameron	08/24/2020	CHS/World Cultures	\$41,047
Kirkland, Sue	08/24/2020	HHS/Math-Temporary	\$39,697*
Owen, Carrie	08/10/2020	Broadwater/Principal	\$81,400
Stone, Sue	08/24/2020	HHS/English	\$28,876.48 *
Thomas, Samantha	08/24/2020	PAL/English-.50 FTE	\$24,172.50
Weisgerber, Johnathan	08/24/2020	CRA/Band-.60 FTE	\$25,018.20

**Temporary Contract: Contract expires at the discretion of the District or 6/10/2021 whichever occurs first.*

Terminations/Retirements

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Reason</u>
Young, Elizabeth	07/21/2020	CHS/World Cultures	Resignation

Leaves

<u>Name</u>	<u>Term</u>	<u>Location/Assignment</u>	<u>Type of Leave</u>
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Change in Contract

<u>Name</u>	<u>From</u>	<u>To</u>	<u>Effective Date</u>
Galbavy, Cynthia	1.00 FTE	1.16 FTE	08/24/2020
Jaynes, Ingrid	1.00 FTE	1.16 FTE	08/24/2020

**Temporary Assignment*

CLASSIFIED PERSONNEL

Appointments

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Salary</u>
Barker, Charmaine	8/12/2020	CHS/General Secretary/Bookkeeper	\$18.52/hr.
Hemminger, Pamela	8/12/2020	Bryant/Secretary	\$18.03/hr.
Neary, Jodi	8/12/2020	PAL/Secretary	\$18.92/hr.
Thomas, Samantha	8/24/2020	PAL/Part-time (.50 FTE) Para Educ.	\$15.95/hr.

**Temporary Assignment*

Terminations/Retirements

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Reason</u>
Gongora, Shannon	7/22/2020	Bryant/Secretary	Resignation
Hall, Amanda	8/6/2020	HHS/Head Cheer Coach	Resignation
Mahrt, Jolene	8/6/2020	Rossiter/Para Educator	Retirement
Wheeler, Amanda	8/6/2020	HHS/JV Cheer Coach	Resignation
Winegar, David	7/21/2020	Maintenance/Float Custodian	Resignation

Leaves

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

<u>Last Name</u>	<u>First Name</u>	<u>Assignment</u>	<u>Location</u>	<u>Amount</u>
Amestoy	Johannah	Volleyball-Soph Coach	Helena High	\$3,354.48
Beskid	Chris	Cross Country-Head Coach	Capital High	\$3,287.44
Broadhead	Dane	Football-Asst Varsity	Helena High	\$3,767.24
Carter	Lee	Football-Varsity Asst	Capital High	\$4,513.58
Cech	Isiah	Football-Asst Varsity	Helena High	\$1,794.77
Christensen	Reid	Football-Asst Varsity	Capital High	\$2,114.63
Christenson	Bree	Cheerleading-JV Coach	Capital High	\$2,927.40
Cicero	Kerry	Football-Head Frosh	Helena High	\$2,428.68
Cleveland	Rebecca	Volleyball-Head Coach	Capital High	\$5,483.75
Clinch	Adam	Soccer-Asst Varsity	Capital High	\$2,466.36
Cockhill	William	Football-Asst Coach	Capital High	\$3,625.08
Cristalti	Katie	Volleyball-Frosh Coach	Capital High	\$2,360.00
Darfler	Edward	Cross Country-Asst Coach	Capital High	\$3,076.64
Dawes	Levi	Football-Head Frosh	Capital High	\$2,188.00
Day	Lindsey	Volleyball-Head Coach	Helena High	\$5,432.50
Dold	Kelli	Volleyball-JV Coach	Capital High	\$3,376.88
Doran	Anna	Cross Country Head Girls	Capital High	\$2,204.22
Evans	Scott	Football-Head Coach	Helena High	\$6,926.08
Flatow	Kevin	Football-Asst Varsity	Helena High	\$1,812.54
Furlong	Colby	Football-Varsity Asst	Capital High	\$3,802.78
Garza	Manuel	Football-Asst Coach	Helena High	\$4,122.64
Gilbert	Kelley	Cross Country-Head	Helena High	\$4,014.47
Gustafson	Kelli	Concessions	Helena High	\$5,583.60
Hayes	Patrick	Coordinator-Stadium	Capital High	\$606.00
Hermanson	Jen	Speech-Head Coach	Helena High	\$4,598.00
Herndon	Aspen	Concessions	Helena High	\$5,076.00
Herndon	Aspen	Coordinator-Football	Capital High	\$1,877.59
Heweinze	Matthew	Soccer-1/2 Froshmore Boys	Capital High	\$840.00
Hinshaw	Annie	Speech-Asst Coach	Helena High	\$1,259.70
Hoang	Brandon	Soccer-Froshmore Girls	Capital High	\$2,022.70
Hogan	Sarah	Golf-Asst Coach	Helena High	\$2,310.00

Hogan	James	Football-Asst Coach	Capital High	\$3,589.54
Hollow	Tyler	Soccer-.2 Varsity .4 Frosh	Helena High	\$1,147.00
Hunt	Jared	Football-Asst Varsity	Capital High	\$1,812.54
Hussey	Randy	Coordinator-Football	Helena High	\$1,989.13
Jenneskens	Jill	Volleyball-Frosh Coach	Helena High	\$2,478.00
Jones	Paula	Volleyball-Soph Coach	Capital High	\$3,385.54
Kelly	Cameron	Soccer-Froshmore Boys	Capital High	\$865.20
Kelti	Crystal	Volleyball-Frosh Coach	Helena High	\$2,360.00
Kloker	Thomas	Football - Assistant Coach	Helena High	\$4,904.52
Kopp	Allyson	Dance Team	Helena High	\$2,601.04
Kraft	Shawn	Football-Asst 1/2 Contract	Helena High	\$1,777.00
Lowney	Edward	Soccer-Asst Girls	Helena High	\$2,085.65
Lunnon	Kayla	Coordinator-Volleyball	Helena High	\$1,635.00
Lyndes	Casey	Golf - Head Coach	Capital High	\$4,541.76
Madsen	Michael	Football-Asst Varsity	Helena High	\$1,812.54
Mahana	Jeffrey	Football-Asst Coach 1/2 Contract	Capital High	\$1,919.16
Martinez	Andrew	Speech-Asst Coach	Capital High	\$2,568.80
McGovern	Philip	Coordinator-Soccer	Helena High	\$954.72
McMahon	Richard	Football-Asst. Coach	Capital High	\$4,442.50
Melby	Stu	Cross Country-Asst Boys	Helena High	\$2,296.00
Meloy	Peter	Soccer-Head Girls Coach	Helena High	\$3,377.57
Mihelish	Kyle	Football-Head Coach	Capital High	\$6,222.65
Miller	Mike	Golf-Asst Coach	Capital High	\$2,200.00
Mulvaney	Andrew	Soccer .30 Frosh	Helena High	\$515.10
Pickens	Dustin	Football-Asst Frosh	Helena High	\$2,194.73
Pomajevich	Brandon	Speech-Asst Coach	Capital High	\$2,568.80
Price	Brandon	Soccer-Head Girls Coach	Capital High	\$3,138.45
Quinn	Thomas	Football-Frosh Asst	Capital High	\$2,259.92
Rauch	Marie	Annual	PAL	\$1,052.66
Ream	Mary	Gym Calendar and Schedule	Capital High	\$1,212.00
Reyant	Mathew	Football-Varsity Asst 1/2 Contract	Capital High	\$1,883.62
Rivers	Jake	Soccer .30 Frosh	Helena High	\$515.10
Ryan	Kayla	Volleyball-JV Coach	Helena High	\$3,344.41
Salisbury	Colin	Soccer .80 Varsity	Helena High	\$2,100.80
Sampson	Robert	Football-Varsity Coach	Helena High	\$4,193.72
Schlepp	Willie	Gym Calendar and Schedule	Helena High	\$1,212.00
Schulte	Ryan	Football-Asst Coach	Helena High	\$3,980.48
Schwartz	Joanna	Cross Country-Asst Coach	Helena High	\$2,341.92
Seder	Stephen	Speech-Asst Coach	Helena High	\$1,296.75
Toivonen	Jamie	Annual	Capital High	\$1,894.00
Shepherd	Dana	Golf-Head Coach	Helena High	\$4,023.84
Skinner	Susan	Cheerleading - Head Coach	Capital High	\$4,836.78
Smith	Chloe	Speech-Head Coach	Capital High	\$4,389.00
Smith	Erin	Dance Team	Capital High	\$2,576.03
Strandberg	Kelly	Coordinator-Stadium	Helena High	\$606.00
Straub	Carl	Soccer-Head Coach	Helena High	\$3,556.91
Sturm	Derek	Speech-Asst Coach	Capital High	\$2,692.30
Swenson	Ryan	Coordinator-Volleyball	Capital High	\$1,515.00
Terhum	Benjamin	Speech-Asst Coach	Helena High	\$2,519.40
Thompson	Ricknold	Soccer-Asst Girls	Capital High	\$2,514.72
Thompson	Tara	Volleyball-Frosh Coach	Capital High	\$2,430.80
Toivanen	Jamie	Annual-Head	Capital High	\$1,894.00
Tuss	David	Cross Country-Asst Coach	Capital High	\$2,341.92
Tuss	David	Coordinator-Cross Country	Capital High	\$357.00
Urban	Sarah	Cross Country Head Girls	Capital High	\$1,010.00
Wall	Stefan	Soccer-Head Boys	Capital High	\$3,108.56

Wall	Cailyn	Soccer-Froshmore Girls	Helena High	\$2,085.65
Walsh	Megan	Annual	Helena High	\$1,931.88
Zentz	Jesse	Cross Country-Head Girls	Helena High	\$3,287.44