



Board of Trustees Meeting

Capital High School | 100 Valley Dr | Helena MT. 59601

Tuesday, August 10th, 2021 - 5:30 p.m.

AGENDA

I. CALL TO ORDER / INTRODUCTIONS

II. SUPERINTENDENT'S REPORT (See Attached)

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 (See Attached)

1. Certify the Trustees' Financial Summary-Elementary Fiscal Year 2020-21
2. Certify the Trustees' Financial Summary-High School Fiscal Year 2020-21
3. Final Budget Adoption-Elementary Fiscal Year 2021-22
4. Final Budget Adoption-High School Fiscal Year 2021-22
5. Policy 1905 Student, Staff, and Community Health and Safety Needs

B. Consent Action Items (See Attached)

1. Approval of 6.08.21 Board Meeting Minutes
2. Approval of 7.13.21 Summer Board Retreat Minutes
3. Approval of 7.13.21 Summer Board Retreat Closed Session Minutes
4. Approval of Personnel Actions
5. Approval of Warrants
6. Approval of Out of District Attendance Agreement
7. Acknowledgment of Out of District Attendance Agreement
8. Resolution to dispose of personal property – Kitchen Aid mixers
9. Resolution to dispose of personal property – technology equipment
10. Renewal of Multi-District Cooperative Agreement

C. Reports

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

V. BOARD COMMENTS

VI. ADJOURNMENT

Next Regular Board Meeting: September 14, 2021

To: Board Chair Mr. Muszkiewicz
FROM: Mr. Wetz, Superintendent
RE: Superintendent Report
DATE: August 6, 2021

- Recognition –
 - First 30 days
 - Reg
 - Administrative Assistant – Candice Delvaux
 - Cabinet Team
 - Facilities and IT Departments
 - Robert Worthy and Team (Food Nutrition)
 - Meals served this summer: 100,000 meals this summer
 - Summer School Success
 - Teacher, Admin, Para, Custodial, Transportation, Food Nutrition Team
 - 131 employees - Students 300
 - Business Office – Janelle Mickelson
- New Business
 - Summer Construction Update
 - Getting ready for Students/Staff
 - Administration Team Back
 - Training – ELA Bryant Elementary Principal and Teachers
 - Common Instruction Routines
 - New Educator Orientation
 - Opening Day Activities Planning for SY 2021-2022
- Outreach/Meetings
 - City of Helena SRO discussion
 - Concerned Parent Group
 - St Peters Health CEO
 - Regional Housing Crisis Meeting with Local Leaders
 - Lewis and Clark Public Health
 - Lewis and Clark Board of Health
 - Shodair Children’s Hospital CEO – Scheduled
 - Montessori Parent Group
 - Montana STARBASE Director
 - HEA Leadership Team
 - KXLH – Interview
 - Zero To Five Director
 - Jim Darcy Elementary Parent Group
 - Carroll College President

Board of Trustees Work Session

Certify the Trustees' Financial Summary (TFS)



VII. 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 Teacher's Retirement System (TRS) has not provided pension information yet. The TFS will need to be updated once the information is released.
- The deadline for amendments is December 10th.

Highlights:

- The financial anomalies related to the pandemic continued into fiscal year 2020-21. The District was allocated \$1,368,382 in CARES - State Emergency Relief Fund (ESSER I), \$3,512,982 in CARES - Governor's Coronavirus Relief Fund (CRF), \$5,397,752 in CRRSA - State Emergency Relief Fund II (ESSER II), and \$11,534,874 in ARP - State Emergency Relief Fund II (ESSER III). These monies freed up money in the general fund, leaving a higher-than-normal cash balance at year-end. The money was transferred to the interlocal fund. In fiscal year 2020-21 the District used the money to pay for temporary COVID staff, technology supplies, equipment & services, personal protective equipment (PPE), assessments & curriculum, HVAC cleaning & airflow studies, the Lincoln boiler, summer school, and to support programs such as athletics & activities that experienced loss of revenue. The attached document shows a breakdown of expenditures & encumbrances paid with these funding sources as of 7/26/21.
 - Interest revenue was down \$576,557, reflecting the plummeted interest rates.
 - School meals were served free of charge throughout the school year, which resulted in a mere \$7,699 being collected in meal sales. However, federal school foods reimbursement nearly doubled as a result of the great work Robert Worthy and staff did preparing and delivering meals throughout the year.
 - The District's facilities were closed for public rentals for most of the year, which resulted in a decrease in revenue of approximately \$41,600 from fiscal year 2019.
 - Over the course of approximately two years technology needs in the elementary have outpaced resources, which has depleted the elementary technology fund. Over \$500,000 in expenditures were transferred out of the elementary technology fund into the general fund.
 - The cash balance of \$1,376,609.63 in the building fund reflects that we are nearing the end of the bond projects. All projects will be completed in the next few months.
-

- Tuition for the School Age Child Care (SACC) program was waived for a portion of the year, resulting in a decline of local revenues of approximately \$500,000 from fiscal year 2019. However, Kirstan Roush, Program Coordinator, secured over \$800,000 in CARES funding for the program.
- Revenues for the print shop were down over \$100,000, presumably due to the remote learning environment of the hybrid learning & teaching model.
- Over \$1,000,000 in employee bonuses were paid out of the interlocal fund. At year-end, after all cash transfers, the interlocal fund had a cash balance of \$7,838,725 of which \$835,810 is earmarked for school building budgets.
- Due to the group-size limitations at athletic and activity events, student athletics & activities funds experienced a loss of revenue of approximately \$1,385,000.

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.

HELENA PUBLIC SCHOOLS CORONA VIRUS RELIEF FUNDING AS OF 7/26/2022

	CARES - State Emergency Relief Fund (ESSER I)	CARES - Governor's Coronavirus Relief Fund (CRF)	CRRSA - State Emergency Relief Fund II (ESSER II)	ARP - State Emergency Relief Fund II (ESSER III)
Award	\$1,368,382	\$3,512,982	\$5,397,752	\$11,534,874
Expenditures:				
Salaries & Benefits	\$1,186,713	\$868,632	\$508,085	\$398,172
PPE & Supplies & Services	\$71,215	\$852,251	\$1,223,866	\$1,632
Technology & Equipment	\$4,989	\$1,660,464	\$777,486	
Assessment & Curriculum				
Lincoln Boiler	\$13,230	\$131,635		
HVAC Cleaning & Air Flow Studies	\$59,725		\$248,184	
Extra-curricular Team Travel	\$1,608		\$7,380	
Summer School Transportation				\$7,739
Total Expenditures	\$1,337,480	\$3,512,982	\$2,765,001	\$407,544
Encumbrances				
Salaries & Benefits			\$1,572,536	\$4,687,067
PPE & Supplies & Services				\$401
Technology & Equipment	\$8,754		\$2,662	
Assessment & Curriculum				\$198,539
Lincoln Boiler				
HVAC Cleaning & Air Flow Studies				
Extra-curricular Team Travel				
Summer School Transportation				
Total Encumbrances	\$8,754	\$0	\$1,575,198	\$4,886,008
Remaining Award	\$22,148	\$0	\$1,057,553	\$6,241,323
End Date	9/30/2022	12/30/2021	9/30/2023	9/30/2024

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 FY21 did the district employ a certified special education director?

Yes

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

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



Trustees' Financial Summary

FY2020-21

Submit ID:

25 Lewis & Clark County

0487 Helena Elem

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
119	Summer School Enrichment	LOCAL		
120	Sierra Park	LOCAL	None	None
124	MAC Student Services	LOCAL		
126	Aggregate Reim/Indirects	LOCAL		Local
127	PCard Rebate	LOCAL	N/A	N/A
145	Kessler Classroom Supplies Donations	LOCAL	N/A	N/A
151	Share Our Strength No Kid Hungry Breakfast Program	LOCAL	N/A	N/A
152	Smarter Lunchroom Team Makeover Project Mini Grant	FEDERAL		10.574
153	CARES - DPHHS/Governor's CRF, Food Security	FEDERAL		21.019
170	Warren Donation	LOCAL		
212	Nat'l Board Certification Teacher Stipend	STATE		
241	PAX Good Behavior Grant	STATE	N/A	N/A
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
309	High Tier Community of Practice Grant	LOCAL	N/a	N/A



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FY2020-21

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
310	Title I, ESEA Schoolwide Program	FEDERAL	0254873220	Federal
311	Title I, ESEA Schoolwide Program	FEDERAL	02504873121	Federal
333	Bryant Donations FY 12	LOCAL	None	None
338	Public Lands Travel Grant - Bryant FY17	LOCAL		
342	Miller Donation Central	LOCAL	None	None
355	Hawthorne Donations	LOCAL	None	None
360	Broadwater Class Act	LOCAL	None	None
361	Broadwater Exxon Mobile	LOCAL	None	None
364	Broadwater School Donations	LOCAL	None	
376	Miller Donation Jefferson	LOCAL	None	None
386	Helena Area Community Foundation-4G's	LOCAL	N/A	N/A
387	Karen Cox Memorial - 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
403	Karen Cox Memorial - Rossiter	LOCAL	N/A	N/A
404	Rossiter Conflict Managers	LOCAL	None	None
408	Gifted and Talented	STATE		State
413	Smith School Donations	LOCAL	None	None
414	Title I, Part A, Improvement Grants	FEDERAL	0250487372021	84.010A
420	Donations Gifted and Talented	LOCAL		
430	Jim Darcy Donations	LOCAL	None	None
451	Kessler Donations	LOCAL	None	
454	Smart Schools Recycling Mini Grant-Kessler	STATE	None	None
480	Title I, Part A, Improvement Grants	FEDERAL	0250487312020	84.010A
481	Title I, Part A, Improving Basic Programs	FEDERAL	0250487312021	84.010
501	Lombardi Claim	LOCAL	N/A	N/A
506	Title I, Part A, Improvement Grants	FEDERAL	0250488372020	84.010A
508	Title VII, Indian Education	FEDERAL	S060A150856	84.060
510	CRA Art Center	LOCAL	N/A	N/A
518	Karen Cox Memorial - CRA	LOCAL	N/A	N/A



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
571	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0250487572021	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
661	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	0250487392021	84.371
700	CARES - Governor's Coronavirus Relief Fund, Per-ANB	FEDERAL		21.019
714	Montana Solar Community Project	STATE	519029	N/A
715	MT Solar Community Project - Central	STATE		
765	CARES - State School Emergency Relief Fund	FEDERAL		84.425D
766	CARES - State School Emergency Relief Fund	FEDERAL		84.425D
770	CARES - Governor's Coronavirus Relief Fund Transportation	FEDERAL		21.019
771	Maintenance Accounts	LOCAL		
773	IDEA Part B	FEDERAL	V2504877717	84.027
774	CRA Fire Restoration FY17	LOCAL	N/A	N/A
775	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL		84.425D
777	Maintenance Sale Proceeds	LOCAL	None	None
787	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL		84.425U
793	IDEA Preschool	FEDERAL	2504877917	84.173A
850	Work Comp MSGIA Closeout FY16	LOCAL	None	None



Trustees' Financial Summary

FY2020-21

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
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
865	MBC Roof Wind Damage Claim	LOCAL	N/A	N/A



Trustees' Financial Summary

FY2020-21

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Balance Sheet

	General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	2,979,676.35	1,197,956.93		426,533.94
02 Taxes Receivable - Real and Personal (120-149)	295,130.48	93,615.81		
03 Taxes Receivable - Protested (150-159)	54,748.57	17,008.91		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				691,082.63
06 Other Current Assets (190-210)	37,017.52	13,180.96		85.89
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)	15,756.80			
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	3,382,329.72	1,321,762.61		1,117,702.46
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)	4,721.12	884.50		224,542.69
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES	4,721.12	884.50		224,542.69
DEFERRED INFLOWS				
36 Deferred Inflows (680)	349,879.05	110,624.72		4,954.50
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)	124,932.60	342,723.49		
46 Non-Materialized ANB - Excess Levy				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	2,902,796.95	867,529.90		888,205.27
52 TOTAL FUND BALANCE/EQUITY	3,027,729.55	1,210,253.39		888,205.27
53 TOTAL LIABILITIES AND FUND BALANCE	3,382,329.72	1,321,762.61		1,117,702.46



Trustees' Financial Summary

FY2020-21

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25 Lewis & Clark County

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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	24,842.27	1,827,321.88	242,169.53	144,363.77
02 Taxes Receivable - Real and Personal (120-149)	34,435.33			6,743.22
03 Taxes Receivable - Protested (150-159)	5,051.91			1,625.19
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)			2,933,264.20	
06 Other Current Assets (190-210)		4,669.24	2,097.94	
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	64,329.51	1,831,991.12	3,177,531.67	152,732.18
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)		4,257.02	2,841.83	530.70
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES		4,257.02	2,841.83	530.70
DEFERRED INFLOWS				
36 Deferred Inflows (680)	39,487.24		3,343.37	8,368.41
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)			645,577.25	
48 Fund Balance for Budget	24,842.27	1,827,734.10	2,525,769.22	143,833.07
52 TOTAL FUND BALANCE/EQUITY	24,842.27	1,827,734.10	3,171,346.47	143,833.07
53 TOTAL LIABILITIES AND FUND BALANCE	64,329.51	1,831,991.12	3,177,531.67	152,732.18



Trustees' Financial Summary

FY2020-21

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25 Lewis & Clark County

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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)			8.86	
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)			800.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			6,515.67	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			7,324.53	
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			7,324.53	
52	TOTAL FUND BALANCE/EQUITY			7,324.53	
53	TOTAL LIABILITIES AND FUND BALANCE			7,324.53	



Trustees' Financial Summary

FY2020-21

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Balance Sheet

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



Trustees' Financial Summary

FY2020-21

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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)	159,861.73	11,769.67		235,928.75
02 Taxes Receivable - Real and Personal (120-149)	13,249.28			118,914.24
03 Taxes Receivable - Protested (150-159)	2,477.19			22,821.43
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)	195.00			
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	175,783.20	11,769.67		377,664.42
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)	17,860.78			
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES	17,860.78			
DEFERRED INFLOWS				
36 Deferred Inflows (680)	15,726.47			141,735.67
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	142,195.95	11,769.67		235,928.75
52 TOTAL FUND BALANCE/EQUITY	142,195.95	11,769.67		235,928.75
53 TOTAL LIABILITIES AND FUND BALANCE	175,783.20	11,769.67		377,664.42



Trustees' Financial Summary

FY2020-21

Submit ID:

25 Lewis & Clark County

0487 Helena Elem

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)	1,376,609.63	2,583,252.04	486,654.90	
02 Taxes Receivable - Real and Personal (120-149)		37,807.99		
03 Taxes Receivable - Protested (150-159)		8,023.38		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)			6,615.31	
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	1,376,609.63	2,629,083.41	493,270.21	
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)			211.24	
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			211.24	
DEFERRED INFLOWS				
36 Deferred Inflows (680)		45,831.37	295,889.25	
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)	289,475.82	2,079,403.43		
41 Unrestricted Net Assets (940)			197,169.72	
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	1,087,133.81	503,848.61		
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY	1,376,609.63	2,583,252.04	197,169.72	
53 TOTAL LIABILITIES AND FUND BALANCE	1,376,609.63	2,629,083.41	493,270.21	



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)			(28,829.71)	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)			92,827.78	
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			63,998.07	
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)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)			63,998.07	
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY			63,998.07	
53 TOTAL LIABILITIES AND FUND BALANCE			63,998.07	



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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)		73,441.01	12,085,257.00	351,558.25
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			3,332.00	
07	Inventories (220 & 230)		66,084.87		
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		139,525.88	12,088,589.00	351,558.25
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		2,094.00		
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		2,094.00		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		137,431.88	12,088,589.00	351,558.25
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		137,431.88	12,088,589.00	351,558.25
53	TOTAL LIABILITIES AND FUND BALANCE		139,525.88	12,088,589.00	351,558.25



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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)		7,838,725.39	184,992.28	
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		7,838,725.39	184,992.28	
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)		4,265.93	3,697.94	
39 Reserve for Endowments (954)				
45 Assets Held in Trusts		7,834,459.46	181,294.34	
52 TOTAL FUND BALANCE/EQUITY		7,838,725.39	184,992.28	
53 TOTAL LIABILITIES AND FUND BALANCE		7,838,725.39	184,992.28	



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Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,882.55			
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	6,882.55			
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	6,882.55			
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	6,882.55			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	6,882.55			



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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

PRC Revenue	Value	2020 Value	2021
1111 District Levy - Real Property		11,063,885.34	11,341,067.98
1112 District Levy - Personal Property		347,776.56	334,382.95
1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles		14,985.29	14,099.34
1114 District Levy - Personal Property/Mobile Homes		61,347.66	62,517.20
1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes		12,459.58	9,768.35
1190 Penalties and Interest on Taxes		15,576.45	20,997.15
1320 Tuition from School Districts Within State		147,522.66	142,242.22
1510 Interest Earnings		33,357.23	8,335.12
1900 Other Revenue from Local Sources		2,576.56	2,245.84
1945 Fees - Users/Resale of Supplies		1,371.81	9,907.50
3110 Direct State Aid		14,398,774.19	14,815,722.38
3111 Quality Educator		1,312,390.75	1,354,887.11
3112 At Risk Student		126,000.62	125,778.34
3113 Indian Education For All		119,396.52	123,695.52
3114 American Indian Achievement Gap		62,208.00	62,700.00
3115 State Special Education Allowable Cost Payment to Districts		1,406,590.23	1,634,324.30
3116 Data For Achievement		114,340.11	118,440.12
3117 State - Tuition for State Placement		2,233.34	929.75
3120 State - Guaranteed Tax Base Aid		7,523,124.65	8,184,204.08
6100 Material Prior Period Revenue Adjustments		38,829.85	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		36,804,747.40	38,366,245.25

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

Fund Code 01

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs -					
Elementary/Secondary 1XXX					
Instruction					
	1XX	Personal Services - Salaries		19,603,341.36	19,604,229.38
	2XX	Personal Services - Employee Benefits		80,676.44	78,886.68
	3XX	Purchased Professional and Technical Services		2,863.21	9,135.01
	4XX	Purchased Property Services		17,530.50	17,926.60
	5XX	Other Purchased Services		149,208.30	117,933.51
	6XX	Supplies and Materials		274,523.29	641,347.36
	8XX	Other Expenditures		1,419.00	624.00



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21XX Support Services - Students

1XX Personal Services - Salaries	1,147,591.40	1,188,021.64
2XX Personal Services - Employee Benefits	4,731.52	4,774.76
3XX Purchased Professional and Technical Services	12,144.99	0.00
5XX Other Purchased Services	6,489.15	14,584.72



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Current Expenditures, Other Financing Uses and					Fund
PRC	Program	Function	Object	2020 Value	2021 Value
			6XX Supplies and Materials	138,297.22	136,679.40
			7XX Property and Equipment Acquisition	0.00	6,778.00
			221X Improvement of Instruction Services		
			1XX Personal Services - Salaries	101,437.00	143,050.00
			2XX Personal Services - Employee Benefits	434.86	618.82
			3XX Purchased Professional and Technical Services	125.77	0.00
			5XX Other Purchased Services	1,762.50	2,151.30
			6XX Supplies and Materials	2,615.92	618.94
			8XX Other Expenditures	144.45	136.20
			222X Educational Media Services		
			1XX Personal Services - Salaries	124,951.54	1,000,022.35
			2XX Personal Services - Employee Benefits	4,675.14	4,016.96
			5XX Other Purchased Services	63.37	94.82
			6XX Supplies and Materials	50,026.21	68,431.19
			8XX Other Expenditures	54.00	0.00
			23XX Support Services - General Administration		
			1XX Personal Services - Salaries	303,444.85	363,958.78
			2XX Personal Services - Employee Benefits	1,816.51	2,166.77
			3XX Purchased Professional and Technical Services	123,762.15	167,570.70
			4XX Purchased Property Services	302.77	92.00
			5XX Other Purchased Services	29,228.27	24,902.08
			6XX Supplies and Materials	45,476.52	47,921.74
			8XX Other Expenditures	14,972.75	15,516.16
			24XX Support Services - School Administration		
			1XX Personal Services - Salaries	2,735,510.25	3,102,629.52
			2XX Personal Services - Employee Benefits	11,364.46	12,801.10
			3XX Purchased Professional and Technical Services	17,567.89	2,135.00
			4XX Purchased Property Services	3,568.58	1,499.60
			5XX Other Purchased Services	44,139.62	53,526.48
			6XX Supplies and Materials	42,973.80	34,747.39
			8XX Other Expenditures	9,463.75	8,488.49
			25XX Support Services - Business		
			1XX Personal Services - Salaries	289,455.58	609,341.51
			2XX Personal Services - Employee Benefits	1,223.28	9,481.13
			3XX Purchased Professional and Technical Services	18,070.51	53,799.97
			4XX Purchased Property Services	2,056.58	29,764.51
			5XX Other Purchased Services	349,498.17	476,979.86
			6XX Supplies and Materials	65,676.92	29,423.53
			8XX Other Expenditures	1,012.10	591.80
			26XX Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	2,694,314.20	2,784,897.33
			2XX Personal Services - Employee Benefits	78,226.23	80,074.80



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Current Expenditures, Other Financing Uses and					Fund
PRC	Program	Function	Object	2020 Value	2021 Value
			3XX Purchased Professional and Technical Services	85,300.92	103,906.07
			4XX Purchased Property Services	947,962.69	977,474.28
			5XX Other Purchased Services	10,814.50	12,289.63
			6XX Supplies and Materials	324,602.23	247,380.31
			7XX Property and Equipment Acquisition	4,745.00	0.00
			8XX Other Expenditures	20,364.04	20,586.21
			4XXX Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	1,940.50	5,805.73
			210 Non-Federal Alternative Education		
			1XXX Instruction		
			1XX Personal Services - Salaries	91,410.71	55,226.03
			2XX Personal Services - Employee Benefits	339.55	231.05
			6XX Supplies and Materials	323.39	0.00
			280 Special Education - Local and State		
			1XXX Instruction		
			1XX Personal Services - Salaries	2,516,220.16	3,288,089.95
			2XX Personal Services - Employee Benefits	8,504.47	10,551.59
			3XX Purchased Professional and Technical Services	1,005.00	3,472.80
			4XX Purchased Property Services	545.00	0.00
			5XX Other Purchased Services	2,694.12	806.77
			6XX Supplies and Materials	26,898.92	30,422.98
			21XX Support Services - Students		
			1XX Personal Services - Salaries	1,748,404.69	844,649.40
			2XX Personal Services - Employee Benefits	7,148.94	3,359.01
			3XX Purchased Professional and Technical Services	5,470.63	8,785.00
			5XX Other Purchased Services	9,973.13	10,289.74
			6XX Supplies and Materials	6,070.12	22,702.54
			8XX Other Expenditures	1,377.00	3,452.80
			23XX Support Services - General Administration		
			3XX Purchased Professional and Technical Services	7,188.33	1,134.38
			24XX Support Services - School Administration		
			1XX Personal Services - Salaries	152,900.62	201,352.43
			2XX Personal Services - Employee Benefits	665.84	872.95
			3XX Purchased Professional and Technical Services	0.00	382.89
			4XX Purchased Property Services	92.48	69.36
			5XX Other Purchased Services	3,935.76	4,660.30
			6XX Supplies and Materials	4,329.55	7,492.45
			26XX Operation and Maintenance of Plant Services		
			5XX Other Purchased Services	30.03	4.84
			6XX Supplies and Materials	443.98	0.00



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020 Value
2021 Value			
360 State - Gifted & Talented			
Reimbursement 1XXX			
Instruction			
1XX	Personal Services - Salaries	312,861.96	400,144.19
2XX	Personal Services - Employee Benefits	1,298.54	1,624.83
3XX	Purchased Professional and Technical Services	13.99	0.00
4XX	Purchased Property Services	962.28	0.00
5XX	Other Purchased Services	6,172.72	5,394.91
6XX	Supplies and Materials	8,913.21	10,976.76
810	Dues and Fees	0.00	79.00
21XX Support Services - Students			
2XX	Personal Services - Employee Benefits	0.00	0.02
365 Indian Education for All			
1XXX Instruction			
1XX	Personal Services - Salaries	104,677.16	96,485.47
2XX	Personal Services - Employee Benefits	365.73	341.77
3XX	Purchased Professional and Technical Services	240.00	296.00
5XX	Other Purchased Services	1,580.64	2,044.53
6XX	Supplies and Materials	3,919.04	5,073.76
24XX Support Services - School Administration			
6XX	Supplies and Materials	1,441.98	356.74
390 State Career & Technical Education			
Entitlement - Undistributed 1XXX			
Instruction			
6XX	Supplies and Materials	0.00	514.26
710 School Sponsored			
Extracurricular			
Activities 34XX			
Extracurricular -			
Activities			
1XX	Personal Services - Salaries	1,652.60	540.00
2XX	Personal Services - Employee Benefits	7.93	2.53
3XX	Purchased Professional and Technical Services	1,388.00	0.00
4XX	Purchased Property Services	410.00	5,392.82
5XX	Other Purchased Services	3,191.24	762.16



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Current Expenditures, Other Financing Uses and		Fund
6XX Supplies and Materials	3,472.43	9,323.07
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	57,693.00	36,975.00
2XX Personal Services - Employee Benefits	276.91	173.83
5XX Other Purchased Services	284.56	0.00
890 Other Community Services		
33XX Community Services		
1XX Personal Services - Salaries	5,835.85	5,835.37
2XX Personal Services - Employee Benefits	24.70	24.03
5XX Other Purchased Services	585.00	780.33



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020
	Value 2021 Value 910 Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	47,812.10	81.69
	2XX Personal Services - Employee Benefits	210.34	0.38
	999 Undistributed		
	61XX Operating Transfers to Other Funds		
	910 Operating Transfers to Other Funds	342,800.77	792,267.76
	9999 Undistributed		
	892 Material Prior Period Expenditure Adjustments	11,191.00	0.00
	910		
	280 Special Education - Local and State		
	1XXX Instruction		
	1XX Personal Services - Salaries	<u>90,000.00</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		36,639,218.86	38,193,314.59

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					2,823,909.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,366,245.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					38,193,314.59 (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	124,932.60	Less Last Year	94,043.13	(4b)	30,889.47
					30,889.47 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,027,729.55 (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 PRC Revenue 2020 Value 2021

Value

1111 District Levy - Real Property	3,702,387.85	3,727,682.95
1112 District Levy - Personal Property	115,709.51	109,943.95
1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	5,024.55	4,633.48
1114 District Levy - Personal Property/Mobile Homes	19,009.18	20,468.66
1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	3,040.00	3,275.31
1190 Penalties and Interest on Taxes	4,726.13	6,836.45
1420 Transportation Fees from Other School Districts Within State	18,159.64	26,361.92
1510 Interest Earnings	21,151.38	4,808.51
1900 Other Revenue from Local Sources	223.93	6,000.00
2220 County On-Schedule Transportation Reimbursement	396,082.04	428,436.54
3210 State - On-Schedule Transportation Reimbursement	396,082.05	372,506.13
7710 CARES - Governor's Coronavirus Relief Fund Transportation	0.00	55,930.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,681,596.26	4,766,884.32

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

Fund Code 10

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs -					
Elementary/Secondary 1XXX					
Instruction					
	6XX	Supplies and Materials		41,400.00	0.00
	7XX	Property and Equipment Acquisition		13,811.20	0.00
23XX Support Services - General Administration					
	1XX	Personal Services - Salaries		43,072.52	46,344.98
	2XX	Personal Services - Employee Benefits		195.60	206.48
	3XX	Purchased Professional and Technical Services		225.00	0.00
	5XX	Other Purchased Services		225.00	300.00
24XX Support Services - School Administration					
	1XX	Personal Services - Salaries		66,806.62	76,093.28
	2XX	Personal Services - Employee Benefits		291.76	329.31
	5XX	Other Purchased Services		585.00	780.00
26XX Operation and Maintenance of Plant Services					
	5XX	Other Purchased Services		18,239.34	16,996.24
27XX Student Transportation Services					
	1XX	Personal Services - Salaries		282,314.69	334,325.07
	2XX	Personal Services - Employee Benefits		1,651.57	1,879.82



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3XX Purchased Professional and Technical Services	7,947.55	187.50
4XX Purchased Property Services	1,097.37	86.67
5XX Other Purchased Services	1,735,105.26	1,648,494.96
6XX Supplies and Materials	176,542.59	372,437.96



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2020 Value	2021 Value
			7XX Property and Equipment Acquisition	0.00	13,811.20
			280 Special Education - Local and State		
			27XX Student Transportation Services		
			5XX Other Purchased Services	1,071,454.65	1,153,713.50
			6XX Supplies and Materials	41,744.85	29,921.39
			771 CARES - Governor's Coronavirus		
			Relief Fund Transportation 27XX		
			Student Transportation Services		
			5XX Other Purchased Services	0.00	55,930.42
			910 Food Services		
			31XX Food Services		
			5XX Other Purchased Services	222,659.62	0.00
			999 Undistributed		
			61XX Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	<u>900,000.00</u>	<u>1,200,000.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,625,370.19	4,951,838.78

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					1,272,306.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,766,884.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,951,838.78 (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	342,723.49	Less Last Year	219,822.04	(4b)	122,901.45
					122,901.45 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,210,253.39 (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	2020 Value	2021 Value
	1510 Interest Earnings	752.11	1,405.94
	1611 National School Lunch Program	641,271.48	4,115.50
	1900 Other Revenue from Local Sources	424.70	1,777.30
	1920 Contributions/Donations from Private Sources	0.00	400.00
	3220 State - School Nutrition Match	2,921.40	0.00
	4550 Federal School Nutrition Reimbursement	1,632,453.53	3,426,480.38
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	3,600.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,281,423.22	3,434,179.12

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

PRC	Program	Function	Object	2020 Value	2021 Value
	461 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment) 31XX Food Services				
			6XX Supplies and Materials	3,600.00	0.00
	910 Food Services				
	31XX Food Services				
			3XX Purchased Professional and Technical Services	15,092.75	16,867.00
			4XX Purchased Property Services	6,996.11	13,079.98
			5XX Other Purchased Services	1,873,665.86	2,902,009.92
			6XX Supplies and Materials	7,824.22	9,434.75
			8XX Other Expenditures	0.00	22.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,907,178.94	2,941,414.31

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance					395,440.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,434,179.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,941,414.31	(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)



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Ending Fund Balance (1 + 2 - 3 + 4)

888,205.27 (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	2020 Value	2021 Value
1111	District Levy - Real Property	1,180,878.19	1,469,868.98
1112	District Levy - Personal Property	36,546.66	43,045.50
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	1,607.86	1,834.31
1114	District Levy - Personal Property/Mobile Homes	5,252.49	7,451.39
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	459.14	1,048.09
1190	Penalties and Interest on Taxes	1,250.43	2,292.45
1510	Interest Earnings	4,772.97	1,080.32
3110	Direct State Aid	16,192.32	5,027.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,246,960.06</u>	<u>1,531,648.89</u>

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

PRC	Program	Function	Object	2020 Value	2021 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
		1XX	Personal Services - Salaries	1,195,502.46	1,341,613.38
		2XX	Personal Services - Employee Benefits	5,499.32	6,708.06
		3XX	Purchased Professional and Technical Services	0.00	137,441.50
		5XX	Other Purchased Services	1,680.00	0.00
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries	38,318.44	35,103.21
		2XX	Personal Services - Employee Benefits	149.79	133.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,241,150.01</u>	<u>1,521,000.07</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	14,193.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,531,648.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,521,000.07	(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)	24,842.27	(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	2020 Value	2021 Value
	1510 Interest Earnings	21,495.71	3,405.27
	1900 Other Revenue from Local Sources	4,580.45	4,969.92
	2240 County Retirement Distribution	6,412,439.34	5,457,359.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,438,515.50	5,465,735.14

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

PRC	Program	Function	Object	2020 Value	2021 Value
			180 Summer School		
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	1,423.25	0.00
	1XX Regular Education Programs -				
	Elementary/Secondary 1XXX				
			Instruction		
			2XX Personal Services - Employee Benefits	4,244,308.01	2,873,337.12
			21XX Support Services - Students		
			2XX Personal Services - Employee Benefits	165,666.50	171,643.77
			221X Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	14,745.78	22,136.01
			222X Educational Media Services		
			2XX Personal Services - Employee Benefits	163,457.58	147,390.08
			23XX Support Services - General Administration		
			2XX Personal Services - Employee Benefits	49,019.18	60,666.15
			24XX Support Services - School Administration		
			2XX Personal Services - Employee Benefits	396,787.36	467,330.58
			25XX Support Services - Business		
			2XX Personal Services - Employee Benefits	94,603.57	119,482.71
			26XX Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	361,301.03	378,268.17
			27XX Student Transportation Services		
			2XX Personal Services - Employee Benefits	37,088.29	46,155.48
	210 Non-Federal Alternative Education				
			1XXX Instruction		



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2XX Personal Services - Employee Benefits	15,537.76	11,848.50
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24XX Support Services - School Administration

2XX Personal Services - Employee Benefits	4,170.05	4,596.69
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280 Special Education - Local and State

1XXX Instruction

2XX Personal Services - Employee Benefits	484,988.18	630,884.14
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund

PRC Program	Function	Object	2020
	Value 2021 Value 21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	257,718.49	128,951.94
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	27,213.92	37,260.74
	329 State - Miscellaneous Grants		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	646.71	3,626.18
360 State - Gifted & Talented			
	Reimbursement 1XXX		
	Instruction		
	2XX Personal Services - Employee Benefits	44,864.85	58,814.39
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	39.99
	365 Indian Education for All		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	13,262.40	13,025.62
610 Adult Continuing			
	Education Programs		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	3,044.64	3,569.07
650 Adult Education High School			
	Equivalency Programs 1XXX		
	Instruction		
	2XX Personal Services - Employee Benefits	15,397.18	16,962.92
710 School Sponsored			
	Extracurricular		
	Activities 34XX		
	Extracurricular -		
	Activities		
	2XX Personal Services - Employee Benefits	413.92	79.52
	720 School Sponsored Athletics		



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35XX Extracurricular - Athletics

2XX Personal Services - Employee Benefits	9,502.76	6,264.16
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890 Other Community Services

33XX Community Services

2XX Personal Services - Employee Benefits	5,411.94	5,648.04
---	----------	----------

910 Food Services

31XX Food Services

2XX Personal Services - Employee Benefits	7,335.74	14.11
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920 Enterprise or Internal

Service Programs

32XX Enterprise

Services

2XX Personal Services - Employee Benefits	126,100.81	94,783.82
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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>6,544,009.90</u>	<u>5,302,779.90</u>
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					1,664,778.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,465,735.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,302,779.90	(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)					1,827,734.10	(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

PRC Revenue

2021 Value

023 MAC School Share

1510 Interest Earnings	1,338.46
3357 Medicaid - Montana Administrative Claiming Reimbursement	86,337.72
024 AWARE Flow through	
3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	178,398.04
029 CRA Summer Music	
1510 Interest Earnings	5.35
039 Staples Recycling	
1510 Interest Earnings	12.07
042 Four Georgians Accounts	
1510 Interest Earnings	116.20
1920 Contributions/Donations from Private Sources	12,224.93
051 CRA Accounts	
1510 Interest Earnings	126.82
1700 Student Extracurricular Activity Receipts	5,254.38
1900 Other Revenue from Local Sources	251.85
1920 Contributions/Donations from Private Sources	995.80
9710 Residual Equity Transfers In	16,202.30
052 HMS Accounts	
1510 Interest Earnings	63.62
1700 Student Extracurricular Activity Receipts	6,423.00
1900 Other Revenue from Local Sources	15.00
9710 Residual Equity Transfers In	64.72
063 FSLC Accounts	
1510 Interest Earnings	36.82
1920 Contributions/Donations from Private Sources	13,100.00
064 Intermountain Medicaid	
3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	507,415.47
100 Elementary Field Trips	
1510 Interest Earnings	361.30
1900 Other Revenue from Local Sources	2,427.81
112 Verizon iPhone resale	
1510 Interest Earnings	16.46
114 Shodair Medicaid	
3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	220,580.14
119 Summer School Enrichment	
1510 Interest Earnings	12.24



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120 Sierra Park

1510 Interest Earnings	93.50
1910 Rentals	2,962.35
1920 Contributions/Donations from Private Sources	5,545.00

124 MAC Student Services

1510 Interest Earnings	516.46
1900 Other Revenue from Local Sources	2,278.79
3355 Medicaid - Miscellaneous	203,308.50
3357 Medicaid - Montana Administrative Claiming Reimbursement	95,530.03

126 Aggregate Reim/Indirects

1510 Interest Earnings	2,410.81
1900 Other Revenue from Local Sources	2,091.94
3357 Medicaid - Montana Administrative Claiming Reimbursement	77,145.47
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	286,117.37

127 PCard Rebate

1510 Interest Earnings	2.84
1920 Contributions/Donations from Private Sources	1,117.09

145 Kessler Classroom Supplies Donations

1920 Contributions/Donations from Private Sources	500.00
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151 Share Our Strength No Kid Hungry Breakfast Program

1920 Contributions/Donations from Private Sources	25,390.75
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153 CARES - DPHHS/Governor's CRF, Food Security

7730 CARES - DPHHS/Governor's CRF Food Security	50,000.00
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170 Warren Donation

1510 Interest Earnings	47.20
1920 Contributions/Donations from Private Sources	1,858.27

212 Nat'l Board Certification Teacher Stipend

3245 Professional Stipend State E-Grant	9,000.00
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241 PAX Good Behavior Grant

3290 State - Other State Grants	17,277.79
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270 Montana Striving Reader Comprehensive Literacy Project-20

4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	223,811.00
--	------------

301 Computer Training

1510 Interest Earnings	85.82
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302 G E D

1510 Interest Earnings	114.46
1900 Other Revenue from Local Sources	1,427.00

303 Summer Pottery

1510 Interest Earnings	5.36
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310 Title I, ESEA Schoolwide Program

4940 Title I, ESEA, Schoolwide Program	338,163.00
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311 Title I, ESEA Schoolwide Program

4940 Title I, ESEA, Schoolwide Program	1,287,976.00
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333 Bryant Donations FY 12

1510 Interest Earnings	15.24
------------------------	-------



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1920 Contributions/Donations from Private Sources	7,269.00
338 Public Lands Travel Grant - Bryant FY17	
1900 Other Revenue from Local Sources	975.94
342 Miller Donation Central	
1510 Interest Earnings	10.98
1920 Contributions/Donations from Private Sources	2,700.00
355 Hawthorne Donations	
1510 Interest Earnings	12.72
1920 Contributions/Donations from Private Sources	4,853.77
360 Broadwater Class Act	
1510 Interest Earnings	9.91
361 Broadwater Exxon Mobile	
1510 Interest Earnings	4.76
364 Broadwater School Donations	
1510 Interest Earnings	22.82
1920 Contributions/Donations from Private Sources	6,280.75
376 Miller Donation Jefferson	
1510 Interest Earnings	9.52
1920 Contributions/Donations from Private Sources	785.00
387 Karen Cox Memorial - 4G's	
1920 Contributions/Donations from Private Sources	500.00
400 Rossiter Student Activities	
1510 Interest Earnings	13.44
1920 Contributions/Donations from Private Sources	3,734.54
401 Rossiter Shiver Shack	
1510 Interest Earnings	5.88
1920 Contributions/Donations from Private Sources	365.00
402 Rossiter Tech Fund	
1510 Interest Earnings	3.95
403 Karen Cox Memorial - Rossiter	
1920 Contributions/Donations from Private Sources	500.00
404 Rossiter Conflict Managers	
1510 Interest Earnings	7.95
408 Gifted and Talented	
3600 State - Gifted & Talented Reimbursement	35,306.00
413 Smith School Donations	
1510 Interest Earnings	17.88
1920 Contributions/Donations from Private Sources	2,065.00
414 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	5,015.00
420 Donations Gifted and Talented	
1510 Interest Earnings	28.78
1920 Contributions/Donations from Private Sources	10,493.00
430 Jim Darcy Donations	
1510 Interest Earnings	38.40



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1920 Contributions/Donations from Private Sources	1,200.00
451 Kessler Donations	
1510 Interest Earnings	7.40
1920 Contributions/Donations from Private Sources	2,620.00
481 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	4,851.00
501 Lombardi Claim	
5200 Sale or Compensation for Loss of Assets	2,500.00
508 Title VII, Indian Education	
4130 Title VI, Part A, Indian Education	24,314.48
518 Karen Cox Memorial - CRA	
1920 Contributions/Donations from Private Sources	739.96
571 Title IX, Part A, Education for Homeless Children & Youth	
4380 Title IX, Part A, Education for Homeless Children & Youth	157.00
632 Broadwater Library	
1510 Interest Earnings	1.13
1900 Other Revenue from Local Sources	851.55
633 Bryant Library	
1900 Other Revenue from Local Sources	570.65
634 Central Library	
1510 Interest Earnings	6.98
1900 Other Revenue from Local Sources	66.12
635 Hawthorne Library	
1510 Interest Earnings	4.53
1900 Other Revenue from Local Sources	61.00
637 Jefferson Library	
1510 Interest Earnings	5.18
1900 Other Revenue from Local Sources	5,250.05
640 Rossiter Library	
1510 Interest Earnings	11.35
1900 Other Revenue from Local Sources	486.00
641 Smith Library	
1510 Interest Earnings	5.20
1900 Other Revenue from Local Sources	140.89
642 Four Georgians Library	
1900 Other Revenue from Local Sources	334.99
643 Jim Darcy Library	
1900 Other Revenue from Local Sources	27.00
644 Warren Library	
1900 Other Revenue from Local Sources	196.42
645 Kessler Library	
1510 Interest Earnings	0.07
1900 Other Revenue from Local Sources	841.00
651 CRA Library	
1510 Interest Earnings	13.57



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1900 Other Revenue from Local Sources	1,603.66
652 HMS Library	
1900 Other Revenue from Local Sources	123.48
661 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	517,108.00
700 CARES - Governor's Coronavirus Relief Fund, Per-ANB	
7700 CARES - Governor's Coronavirus Relief Fund Per-ANB	2,315,479.00
714 Montana Solar Community Project	
1510 Interest Earnings	4.27
1920 Contributions/Donations from Private Sources	593.00
715 MT Solar Community Project - Central	
1510 Interest Earnings	24.61
1920 Contributions/Donations from Private Sources	38,000.00
765 CARES - State School Emergency Relief Fund	
7650 CARES - State School Emergency Relief Fund	828,671.00
766 CARES - State School Emergency Relief Fund	
7650 CARES - State School Emergency Relief Fund	124,489.00
771 Maintenance Accounts	
1510 Interest Earnings	43.88
1920 Contributions/Donations from Private Sources	14,439.00
773 IDEA Part B	
4560 IDEA, Part B, Special Education	1,726,531.00
774 CRA Fire Restoration FY17	
4560 IDEA, Part B, Special Education	10,969.00
775 CRRSA - State School Emergency Relief Fund II (ESSER II)	
7750 CRRSA - State School Emergency Relief Fund	1,536,814.00
777 Maintenance Sale Proceeds	
1510 Interest Earnings	6.26
5200 Sale or Compensation for Loss of Assets	834.49
787 ARP - State School Emergency Relief Fund (ESSER III)	
7850 ARP - State School Emergency Relief Fund	21,203.00
793 IDEA Preschool	
4570 IDEA, Special Education Preschool	50,677.00
850 Work Comp MSGIA Closeout FY16	
1510 Interest Earnings	103.69
851 Unemployment Credit On Account	
1510 Interest Earnings	59.29
860 HeF Great Ideas Grants	
1900 Other Revenue from Local Sources	126.75
1920 Contributions/Donations from Private Sources	62,917.67
861 Helena Education Foundation	
1900 Other Revenue from Local Sources	33,325.36

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:
11,097,012.46



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Current Expenditures, Other Financing Uses and				Fund
PRC Program	Function	Object	2020 Value	
2021 Value				
024 AWARE Flow through				
1XX Regular Education Programs -				
Elementary/Secondary 21XX				
Support Services - Students				
3XX Purchased Professional and Technical Services			180,219.56	
024 Subtotal			180,219.56	
029 CRA Summer Music				
1XX Regular Education Programs -				
Elementary/Secondary 1XXX				
Instruction				
8XX Other Expenditures			1,983.72	
029 Subtotal			1,983.72	
042 Four Georgians Accounts				
1XX Regular Education Programs -				
Elementary/Secondary 1XXX				
Instruction				
5XX Other Purchased Services			244.46	
6XX Supplies and Materials			9,952.99	
042 Subtotal			10,197.45	
51	CRA Accounts			
1XX Regular Education Programs -				
Elementary/Secondary 1XXX				
Instruction				
3XX Purchased Professional and Technical Services			969.79	
5XX Other Purchased Services			3,416.15	
6XX Supplies and Materials			5,520.10	
8XX Other Expenditures			1,050.00	
051 Subtotal			10,956.04	
52	HMS Accounts			
1XX Regular Education Programs -				
Elementary/Secondary 1XXX				
Instruction				
5XX Other Purchased Services			593.14	



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Current Expenditures, Other Financing Uses and		Fund
6XX Supplies and Materials		7,183.83
222X Educational Media Services		
6XX Supplies and Materials		893.86
052 Subtotal		<hr/> 8,670.83
63 FSLC Accounts		
1XX Regular Education Programs -		
Elementary/Secondary 1XXX		
Instruction		
6XX Supplies and Materials		1,452.13
8XX Other Expenditures		41.25
063 Subtotal		<hr/> 1,493.38



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Current Expenditures, Other Financing Uses and				Fund
PRC Program	Function	2021 Value	Object	2020 Value
64 Intermountain Medicaid				
1XX Regular Education Programs -				
Elementary/Secondary 21XX				
Support Services - Students				
3XX Purchased Professional and Technical Services				510,728.91
064 Subtotal				510,728.91
100 Elementary Field Trips				
1XX Regular Education Programs -				
Elementary/Secondary 1XXX				
Instruction				
5XX Other Purchased Services				9,800.42
100 Subtotal				9,800.42
114 Shodair Medicaid				
1XX Regular Education Programs -				
Elementary/Secondary 21XX				
Support Services - Students				
3XX Purchased Professional and Technical Services				220,580.14
114 Subtotal				220,580.14
120 Sierra Park				
1XX Regular Education Programs -				
Elementary/Secondary 26XX				
Operation and Maintenance of				
Plant Services				
1XX Personal Services - Salaries				398.00
2XX Personal Services - Employee Benefits				9.85
6XX Supplies and Materials				36.33
120 Subtotal				444.18
124 MAC Student Services				
1XX Regular Education Programs -				
Elementary/Secondary 25XX				
Support Services - Business				
5XX Other Purchased Services				38,778.44



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Current Expenditures, Other Financing Uses and

Fund

280 Special Education - Local and State

1XXX Instruction

1XX Personal Services - Salaries	475.50
2XX Personal Services - Employee Benefits	2.24
3XX Purchased Professional and Technical Services	51,604.65
6XX Supplies and Materials	224.65

21XX Support Services - Students

6XX Supplies and Materials	579.00
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24XX Support Services - School Administration

1XX Personal Services - Salaries	43,532.30
2XX Personal Services - Employee Benefits	170.98
3XX Purchased Professional and Technical Services	52,633.84
4XX Purchased Property Services	1,135.00
5XX Other Purchased Services	140.39



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Current Expenditures, Other Financing Uses and					Fund
PRC	Program	Function	Object	2020 Value	2021 Value
			6XX Supplies and Materials		1,395.00
			124 Subtotal		190,671.99
			126 Aggregate Reim/Indirects		
			1XX Regular Education Programs -		
			Elementary/Secondary 1XXX		
			Instruction		
			1XX Personal Services - Salaries		1,000.00
			2XX Personal Services - Employee Benefits		4.72
			23XX Support Services - General Administration		
			2XX Personal Services - Employee Benefits		43.41
			3XX Purchased Professional and Technical Services		8,065.00
			24XX Support Services - School Administration		
			6XX Supplies and Materials		485.24
			25XX Support Services - Business		
			1XX Personal Services - Salaries		500.00
			2XX Personal Services - Employee Benefits		2.35
			3XX Purchased Professional and Technical Services		0.20
			4XX Purchased Property Services		3,045.02
			6XX Supplies and Materials		151,715.89
			8XX Other Expenditures		943.72
			26XX Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		118.54
			62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		0.21
			126 Subtotal		165,924.30
151	Share Our Strength No Kid Hungry Breakfast Program	910	Food Services		
			31XX Food Services		
			6XX Supplies and Materials		21,916.48
			7XX Property and Equipment Acquisition		3,474.27
			151 Subtotal		25,390.75
152	Smarter Lunchroom Team Makeover Project Mini Grant				
			465 Federal Miscellaneous Grants from OPI		
			26XX Operation and Maintenance of Plant Services		
			7XX Property and Equipment Acquisition		100.00
			152 Subtotal		100.00
153	CARES - DPHHS/Governor's CRF, Food Security				



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0487 Helena Elem

Current Expenditures, Other Financing Uses and

Fund

773 CARES - DPHHS/Governor's

CRF Food Security 31XX

Food Services

7XX Property and Equipment Acquisition

49,999.79

153 Subtotal

49,999.79



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020 Value
	2021 Value		
	170 Warren Donation		
1XX Regular Education Programs -			
Elementary/Secondary 1XXX			
Instruction			
6XX Supplies and Materials			5,913.10
170 Subtotal			5,913.10
212 Nat'l Board Certification Teacher Stipend			
329 State - Miscellaneous Grants			
1XXX Instruction			
1XX Personal Services - Salaries			9,000.00
212 Subtotal			9,000.00
241 PAX Good Behavior Grant			
329 State - Miscellaneous Grants			
1XXX Instruction			
1XX Personal Services - Salaries			17,197.97
2XX Personal Services - Employee Benefits			79.82
241 Subtotal			17,277.79
270 Montana Striving Reader Comprehensive Literacy Project-20			
423 Title II, Part E, Comprehensive Literacy			
Development (Striving Readers) 1XXX			
Instruction			
1XX Personal Services - Salaries			139,074.00
2XX Personal Services - Employee Benefits			21,281.62
3XX Purchased Professional and Technical Services			33,550.98
5XX Other Purchased Services			32,107.00
6XX Supplies and Materials			58,128.12
21XX Support Services - Students			
1XX Personal Services - Salaries			32,177.62
2XX Personal Services - Employee Benefits			4,974.24
5XX Other Purchased Services			1,796.00
62XX Resources Transferred to Other School Districts or Cooperatives			
940 Indirect Costs			4,943.07
270 Subtotal			328,032.65
279 Montana Striving Readers Comprehensive Literacy Project - FY			
423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)			



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Current Expenditures, Other Financing Uses and		Fund
62XX Resources Transferred to Other School Districts or Cooperatives		
940 Indirect Costs		4,878.76
279 Subtotal		4,878.76
301 Computer Training		
650 Adult Education High School		
Equivalency Programs 1XXX		
Instruction		
6XX Supplies and Materials		60.00
301 Subtotal		60.00



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Current Expenditures, Other Financing Uses and					Fund
PRC	Program	Function	Object	2020 Value	2021 Value
302	G E D				
650 Adult Education High School					
Equivalency Programs 1XXX					
Instruction					
			3XX Purchased Professional and Technical Services		985.50
			302 Subtotal		985.50
310	Title I, ESEA Schoolwide Program				
494 Title I, ESEA, Schoolwide Program					
1XXX Instruction					
			1XX Personal Services - Salaries		90,897.98
			2XX Personal Services - Employee Benefits		13,626.18
			5XX Other Purchased Services		660.00
			6XX Supplies and Materials		209,223.00
21XX Support Services - Students					
			5XX Other Purchased Services		1,334.46
			6XX Supplies and Materials		7,579.99
62XX Resources Transferred to Other School Districts or Cooperatives					
			940 Indirect Costs		14,841.39
			310 Subtotal		338,163.00
311	Title I, ESEA Schoolwide Program				
494 Title I, ESEA, Schoolwide Program					
1XXX Instruction					
			1XX Personal Services - Salaries		1,010,881.62
			2XX Personal Services - Employee Benefits		149,195.06
			5XX Other Purchased Services		124.39
			6XX Supplies and Materials		1,335.00
21XX Support Services - Students					
			1XX Personal Services - Salaries		225.00
			2XX Personal Services - Employee Benefits		19.04
			5XX Other Purchased Services		20,672.82
			6XX Supplies and Materials		51,796.75
			8XX Other Expenditures		300.00
62XX Resources Transferred to Other School Districts or Cooperatives					
			940 Indirect Costs		53,426.32
			311 Subtotal		1,287,976.00
333 Bryant Donations FY 12					



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Current Expenditures, Other Financing Uses and

Fund

1XX Regular Education Programs -

Elementary/Secondary 1XXX

Instruction

5XX Other Purchased Services

55.00

6XX Supplies and Materials

4,656.30

333 Subtotal

4,711.30



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Current Expenditures, Other Financing Uses and				Fund
PRC Program	Function	Object	2021 Value	2020 Value
338 Public Lands Travel Grant - Bryant FY17				
1XX Regular Education Programs -				
Elementary/Secondary 1XXX				
Instruction				
	5XX Other Purchased Services			129.90
	6XX Supplies and Materials			1,868.77
	338 Subtotal			<u>1,998.67</u>
342 Miller Donation Central				
1XX Regular Education Programs -				
Elementary/Secondary 1XXX				
Instruction				
	6XX Supplies and Materials			500.00
	342 Subtotal			<u>500.00</u>
355 Hawthorne Donations				
1XX Regular Education Programs -				
Elementary/Secondary 1XXX				
Instruction				
	6XX Supplies and Materials			3,820.48
	355 Subtotal			<u>3,820.48</u>
364 Broadwater School Donations				
1XX Regular Education Programs -				
Elementary/Secondary 1XXX				
Instruction				
	6XX Supplies and Materials			1,787.67
	8XX Other Expenditures			1,472.00
	364 Subtotal			<u>3,259.67</u>
376 Miller Donation Jefferson				
1XX Regular Education Programs -				
Elementary/Secondary 1XXX				
Instruction				
	6XX Supplies and Materials			492.14
	376 Subtotal			<u>492.14</u>



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Current Expenditures, Other Financing Uses and			Fund
386	Helena Area Community Foundation-4G's		
	280	Special Education - Local and State	
	26XX	Operation and Maintenance of Plant Services	
	6XX	Supplies and Materials	29.97
	386	Subtotal	29.97
387	Karen Cox Memorial - 4G's		
	280	Special Education - Local and State	
	1XXX	Instruction	
	6XX	Supplies and Materials	500.00
	387	Subtotal	500.00



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Current Expenditures, Other Financing Uses and				Fund
PRC Program	Function	Object	2021 Value	2020 Value
400	Rossiter Student Activities			
	1XX Regular Education Programs -			
	Elementary/Secondary 1XXX			
	Instruction			
	6XX Supplies and Materials			1,783.92
	24XX Support Services - School Administration			
	6XX Supplies and Materials			78.98
	400 Subtotal			1,862.90
401	Rossiter Shiver Shack			
	1XX Regular Education Programs -			
	Elementary/Secondary 1XXX			
	Instruction			
	6XX Supplies and Materials			176.26
	401 Subtotal			176.26
402	Rossiter Tech Fund			
	1XX Regular Education Programs -			
	Elementary/Secondary 1XXX			
	Instruction			
	6XX Supplies and Materials			46.36
	402 Subtotal			46.36
403	Karen Cox Memorial - Rossiter			
	1XX Regular Education Programs -			
	Elementary/Secondary 1XXX			
	Instruction			
	6XX Supplies and Materials			433.96
	403 Subtotal			433.96
	408 Gifted and Talented			
	360 State - Gifted & Talented			
	Reimbursement 1XXX			
	Instruction			
	5XX Other Purchased Services			1,487.05
	6XX Supplies and Materials			32,268.60



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Current Expenditures, Other Financing Uses and		Fund
62XX Resources Transferred to Other School Districts or Cooperatives		
940 Indirect Costs		1,550.35
408 Subtotal		35,306.00
413 Smith School Donations		
1XX Regular Education Programs -		
Elementary/Secondary 1XXX		
Instruction		
6XX Supplies and Materials		1,364.99
413 Subtotal		1,364.99
414 Title I, Part A, Improvement Grants		
420 Title I, Part A, Improving		
Basic Programs 1XXX		
Instruction		
1XX Personal Services - Salaries		2,900.00
2XX Personal Services - Employee Benefits		505.70



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020
	Value 2021 Value 21XX	Support Services - Students	
	6XX Supplies and Materials		1,398.62
	62XX Resources Transferred to Other School Districts or Cooperatives		
	940 Indirect Costs		212.68
	414 Subtotal		5,017.00
	420 Donations Gifted and Talented		
360 State - Gifted & Talented			
Reimbursement 1XXX			
Instruction			
	5XX Other Purchased Services		189.80
	6XX Supplies and Materials		9,777.82
	420 Subtotal		9,967.62
	451 Kessler Donations		
1XX Regular Education Programs -			
Elementary/Secondary 1XXX			
Instruction			
	6XX Supplies and Materials		1,434.73
	451 Subtotal		1,434.73
	454 Smart Schools Recycling Mini Grant-Kessler		
	329 State - Miscellaneous Grants		
	1XXX Instruction		
	3XX Purchased Professional and Technical Services		350.00
	454 Subtotal		350.00
	480 Title I, Part A, Improvement Grants		
420 Title I, Part A, Improving			
Basic Programs 1XXX			
Instruction			
	1XX Personal Services - Salaries		18,312.32
	480 Subtotal		18,312.32
	481 Title I, Part A, Improving Basic Programs		



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Current Expenditures, Other Financing Uses and		Fund
420 Title I, Part A, Improving		
Basic Programs 1XXX		
Instruction		
6XX Supplies and Materials		4,460.75
21XX Support Services - Students		
5XX Other Purchased Services		185.00
62XX Resources Transferred to Other School Districts or Cooperatives		
940 Indirect Costs		205.25
481 Subtotal		<hr/> 4,851.00
501 Lombardi Claim		
1XX Regular Education Programs -		
Elementary/Secondary 23XX		
Support Services - General		
Administration		
4XX Purchased Property Services		2,200.00
501 Subtotal		<hr/> 2,200.00



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Current Expenditures, Other Financing Uses and				Fund
PRC Program	Function	Object	2021 Value	2020 Value
	508 Title VII, Indian Education			
	413 Title VI, Part A, Indian Education			
	1XXX Instruction			
	1XX Personal Services - Salaries			20,454.08
	2XX Personal Services - Employee Benefits			2,620.86
	6XX Supplies and Materials			212.54
	62XX Resources Transferred to Other School Districts or Cooperatives			
	940 Indirect Costs			1,027.00
	508 Subtotal			<u>24,314.48</u>
510 CRA				
Art Center				
	1XX Regular Education Programs -			
	Elementary/Secondary 1XXX			
	Instruction			
	6XX Supplies and Materials			25.75
	510 Subtotal			<u>25.75</u>
	518 Karen Cox Memorial - CRA			
	1XX Regular Education Programs -			
	Elementary/Secondary 1XXX			
	Instruction			
	6XX Supplies and Materials			299.62
	62XX Resources Transferred to Other School Districts or Cooperatives			
	940 Indirect Costs			0.38
710 School Sponsored				
	Extracurricular			
	Activities 34XX			
	Extracurricular -			
	Activities			
	6XX Supplies and Materials			439.96
	518 Subtotal			<u>739.96</u>
571 Title IX, Part A, Education for Homeless Children & Youth				



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438 Title IX, Part A, Education for

**Current Expenditures, Other Financing Uses and
Homeless Children & Youth 1XXX**

Fund

Instruction

6XX Supplies and Materials

150.00

62XX Resources Transferred to Other School Districts or Cooperatives

940 Indirect Costs

7.00

571 Subtotal

157.00

632 Broadwater Library

1XX Regular Education Programs -

Elementary/Secondary 222X

Educational Media Services

6XX Supplies and Materials

1,429.89

632 Subtotal

1,429.89

633 Bryant Library

1XX Regular Education Programs -

Elementary/Secondary 222X

Educational Media Services

6XX Supplies and Materials

453.51

633 Subtotal

453.51



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Current Expenditures, Other Financing Uses and				Fund	
PRC	Program	Function	Object	2020 Value	2021 Value
634	Central Library				
	1XX Regular Education Programs -				
	Elementary/Secondary 222X				
	Educational Media Services				
	6XX Supplies and Materials				125.39
	634 Subtotal				125.39
	635 Hawthorne Library				
	1XX Regular Education Programs -				
	Elementary/Secondary 222X				
	Educational Media Services				
	6XX Supplies and Materials				50.95
	635 Subtotal				50.95
	637 Jefferson Library				
	1XX Regular Education Programs -				
	Elementary/Secondary 222X				
	Educational Media Services				
	6XX Supplies and Materials				1,427.25
	637 Subtotal				1,427.25
	640 Rossiter Library				
	1XX Regular Education Programs -				
	Elementary/Secondary 222X				
	Educational Media Services				
	6XX Supplies and Materials				8.00
	640 Subtotal				8.00
	641 Smith Library				
	1XX Regular Education Programs -				
	Elementary/Secondary 222X				
	Educational Media Services				
	6XX Supplies and Materials				195.86
	641 Subtotal				195.86
	642 Four Georgians Library				



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Current Expenditures, Other Financing Uses and		Fund
1XX Regular Education Programs -		
Elementary/Secondary 222X		
Educational Media Services		
6XX Supplies and Materials		263.04
642 Subtotal		263.04
644 Warren Library		
1XX Regular Education Programs -		
Elementary/Secondary 222X		
Educational Media Services		
6XX Supplies and Materials		7.00
644 Subtotal		7.00
645 Kessler Library		
1XX Regular Education Programs -		
Elementary/Secondary 222X		
Educational Media Services		
6XX Supplies and Materials		473.80
645 Subtotal		473.80



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Current Expenditures, Other Financing Uses and				Fund	
PRC	Program	Function	Object	2020 Value	2021 Value
651	CRA Library				
	1XX Regular Education Programs -				
	Elementary/Secondary 222X				
	Educational Media Services				
	6XX Supplies and Materials				1,512.66
	651 Subtotal				1,512.66
	652 HMS Library				
	1XX Regular Education Programs -				
	Elementary/Secondary 222X				
	Educational Media Services				
	6XX Supplies and Materials				156.22
	652 Subtotal				156.22
	661 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)				
	423 Title II, Part E, Comprehensive Literacy				
	Development (Striving Readers) 1XXX				
	Instruction				
	1XX Personal Services - Salaries				71,709.11
	2XX Personal Services - Employee Benefits				10,890.66
	3XX Purchased Professional and Technical Services				124,314.00
	5XX Other Purchased Services				18,800.83
	6XX Supplies and Materials				160,452.06
	62XX Resources Transferred to Other School Districts or Cooperatives				
	940 Indirect Costs				21,840.93
	661 Subtotal				408,007.59
	700 CARES - Governor's Coronavirus Relief Fund, Per-ANB				
	770 CARES - Governor's Coronavirus				
	Relief Fund Per-ANB 1XXX				
	Instruction				
	1XX Personal Services - Salaries				466,020.26
	2XX Personal Services - Employee Benefits				70,496.81
	3XX Purchased Professional and Technical Services				212.00
	5XX Other Purchased Services				59,369.25
	6XX Supplies and Materials				423,536.79
	21XX Support Services - Students				
	1XX Personal Services - Salaries				29,756.94



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Current Expenditures, Other Financing Uses and		Fund
2XX Personal Services - Employee Benefits		4,388.08
5XX Other Purchased Services		36,291.95
6XX Supplies and Materials		19,795.61
221X Improvement of Instruction Services		
6XX Supplies and Materials		12,123.64
222X Educational Media Services		
1XX Personal Services - Salaries		560.38
2XX Personal Services - Employee Benefits		97.77
6XX Supplies and Materials		10,161.56



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020
Value	2021 Value	23XX Support Services - General Administration	
	6XX Supplies and Materials		5,187.58
	24XX Support Services - School Administration		
	3XX Purchased Professional and Technical Services		712.50
	5XX Other Purchased Services		300.00
	6XX Supplies and Materials		805.87
	25XX Support Services - Business		
	3XX Purchased Professional and Technical Services		1,040.00
	4XX Purchased Property Services		263.26
	5XX Other Purchased Services		122,506.50
	6XX Supplies and Materials		367,945.23
	7XX Property and Equipment Acquisition		9,412.00
	26XX Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries		38,781.17
	2XX Personal Services - Employee Benefits		5,714.63
	4XX Purchased Property Services		55,350.00
	5XX Other Purchased Services		986.40
	6XX Supplies and Materials		324,387.01
	7XX Property and Equipment Acquisition		6,825.00
	27XX Student Transportation Services		
	6XX Supplies and Materials		75,838.77
	4XXX Facilities Acquisition and Construction Services		
	7XX Property and Equipment Acquisition		131,635.48
	700 Subtotal		2,280,502.44
	714 Montana Solar Community Project		
	1XX Regular Education Programs - Elementary/Secondary		
	4XXX Facilities Acquisition and Construction Services		
	7XX Property and Equipment Acquisition		8,291.10
	714 Subtotal		8,291.10
	715 MT Solar Community Project - Central		
	1XX Regular Education Programs - Elementary/Secondary		
	4XXX Facilities Acquisition and Construction Services		
	7XX Property and Equipment Acquisition		38,024.61
	715 Subtotal		38,024.61
	765 CARES - State School Emergency Relief Fund		



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Current Expenditures, Other Financing Uses and

Fund

765 CARES - State School

Emergency Relief Fund

1XXX Instruction

1XX Personal Services - Salaries

595,894.32

2XX Personal Services - Employee Benefits

83,943.34

21XX Support Services - Students

1XX Personal Services - Salaries

37,339.60



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PRC	Program	Function	Object	2020 Value	2021 Value
			2XX Personal Services - Employee Benefits		5,501.86
			25XX Support Services - Business		
			5XX Other Purchased Services		2,353.00
			26XX Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries		610.93
			2XX Personal Services - Employee Benefits		103.64
			3XX Purchased Professional and Technical Services		49,612.58
			6XX Supplies and Materials		8,268.25
			4XXX Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		8,676.50
			62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		36,366.98
			765 Subtotal		<u>828,671.00</u>
			766 CARES - State School Emergency Relief Fund		
			765 CARES - State School		
			Emergency Relief Fund		
			1XXX Instruction		
			1XX Personal Services - Salaries		81,545.78
			2XX Personal Services - Employee Benefits		12,103.42
			21XX Support Services - Students		
			1XX Personal Services - Salaries		22,109.40
			2XX Personal Services - Employee Benefits		3,265.90
			62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		5,464.50
			766 Subtotal		<u>124,489.00</u>
			773 IDEA Part B		
			456 IDEA, Part B, Special Education		
			1XXX Instruction		
			1XX Personal Services - Salaries		392,241.60
			2XX Personal Services - Employee Benefits		54,129.67
			21XX Support Services - Students		
			1XX Personal Services - Salaries		1,046,274.04
			2XX Personal Services - Employee Benefits		156,566.75
			24XX Support Services - School Administration		
			1XX Personal Services - Salaries		18,629.00
			2XX Personal Services - Employee Benefits		2,429.42
			62XX Resources Transferred to Other School Districts or Cooperatives		



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Current Expenditures, Other Financing Uses and		Fund
940 Indirect Costs		72,924.76
773 Subtotal		<hr/> 1,743,195.24



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020
Value2021 Value 774 CRA Fire Restoration FY17			
456 IDEA, Part B, Special Education			
1XXX Instruction			
	1XX Personal Services - Salaries		3,108.85
	2XX Personal Services - Employee Benefits		466.91
21XX Support Services - Students			
	1XX Personal Services - Salaries		5,999.08
	2XX Personal Services - Employee Benefits		913.47
62XX Resources Transferred to Other School Districts or Cooperatives			
	940 Indirect Costs		480.69
	774 Subtotal		10,969.00
775 CRRSA - State School Emergency			
Relief Fund II (ESSER II) 775			
CRRSA - State School Emergency			
Relief Fund - Basic			
1XXX Instruction			
	1XX Personal Services - Salaries		62,822.87
	2XX Personal Services - Employee Benefits		9,457.65
	5XX Other Purchased Services		47.60
	6XX Supplies and Materials		589,805.06
21XX Support Services - Students			
	5XX Other Purchased Services		5.07
24XX Support Services - School Administration			
	5XX Other Purchased Services		600.00
	6XX Supplies and Materials		67.58
25XX Support Services - Business			
	5XX Other Purchased Services		10,687.69
	6XX Supplies and Materials		23,740.45
26XX Operation and Maintenance of Plant Services			
	1XX Personal Services - Salaries		85,991.42
	2XX Personal Services - Employee Benefits		13,896.21
	3XX Purchased Professional and Technical Services		88,815.22
	6XX Supplies and Materials		560,147.26
27XX Student Transportation Services			
	6XX Supplies and Materials		14,190.50
31XX Food Services			
	6XX Supplies and Materials		7,670.80



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Current Expenditures, Other Financing Uses and

Fund

34XX Extracurricular - Activities

6XX Supplies and Materials

3,100.20

4XXX Facilities Acquisition and Construction Services

7XX Property and Equipment Acquisition

857.50



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020
Value	2021 Value	62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs			64,910.92
	775 Subtotal		1,536,814.00
787 ARP - State School Emergency Relief Fund (ESSER III)			
787 ARP - State School Emergency Relief			
Fund - Learning Loss 1XXX			
Instruction			
1XX Personal Services - Salaries			11,432.88
2XX Personal Services - Employee Benefits			1,951.78
6XX Supplies and Materials			6,922.20
62XX Resources Transferred to Other School Districts or Cooperatives			
940 Indirect Costs			896.14
	787 Subtotal		21,203.00
793 IDEA			
Preschool			
457 IDEA, Special Education Preschool			
1XXX Instruction			
1XX Personal Services - Salaries			42,122.22
2XX Personal Services - Employee Benefits			6,414.74
62XX Resources Transferred to Other School Districts or Cooperatives			
940 Indirect Costs			2,140.04
	793 Subtotal		50,677.00
860 HeF Great Ideas Grants			
890 Other Community Services			
33XX Community Services			
3XX Purchased Professional and Technical Services			1,000.00
5XX Other Purchased Services			1,200.42
6XX Supplies and Materials			57,486.76
	860 Subtotal		59,687.18
861 Helena Education Foundation			
890 Other Community Services			
33XX Community Services			



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0487 Helena Elem

1XX Personal Services - Salaries

33,188.82

2XX Personal Services - Employee Benefits

131.54

Current Expenditures, Other Financing Uses and

Fund

861 Subtotal

33,325.36

865 MBC Roof Wind Damage Claim

1XX Regular Education Programs - Elementary/Secondary

4XXX Facilities Acquisition and Construction Services

7XX Property and Equipment Acquisition

36,975.91

865 Subtotal

36,975.91

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

10,688,256.82



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					2,124,450.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,097,012.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,688,256.82 (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	645,577.25	Less Last Year	7,437.38	(4b)	638,139.87
					638,139.87 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,171,346.47 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
023 MAC School Share	87,676.18	0.00	87,676.18
024 AWARE Flow through	178,398.04	180,219.56	-1,821.52
029 CRA Summer Music	5.35	1,983.72	-1,978.37
039 Staples Recycling	12.07	0.00	12.07
042 Four Georgians Accounts	12,341.13	10,197.45	2,143.68
051 CRA Accounts	22,831.15	10,956.04	11,875.11
052 HMS Accounts	6,566.34	8,670.83	-2,104.49
063 FSLC Accounts	13,136.82	1,493.38	11,643.44
064 Intermountain Medicaid	507,415.47	510,728.91	-3,313.44
100 Elementary Field Trips	2,789.11	9,800.42	-7,011.31
112 Verizon iPhone resale	16.46	0.00	16.46
114 Shodair Medicaid	220,580.14	220,580.14	0.00
119 Summer School Enrichment	12.24	0.00	12.24
120 Sierra Park	8,600.85	444.18	8,156.67
124 MAC Student Services	301,633.78	190,671.99	110,961.79
126 Aggregate Reim/Indirects	367,765.59	165,924.30	201,841.29
127 PCard Rebate	1,119.93	0.00	1,119.93
145 Kessler Classroom Supplies Donations	500.00	0.00	500.00
151 Share Our Strength No Kid Hungry Breakfast Program	25,390.75	25,390.75	0.00
152 Smarter Lunchroom Team Makeover Project Mini Grant	0.00	100.00	-100.00
153 CARES - DPHHS/Governor's CRF, Food Security	50,000.00	49,999.79	0.21
170 Warren Donation	1,905.47	5,913.10	-4,007.63
212 Nat'l Board Certification Teacher Stipend	9,000.00	9,000.00	0.00
241 PAX Good Behavior Grant	17,277.79	17,277.79	0.00
270 Montana Striving Reader Comprehensive Literacy Project-20	223,811.00	328,032.65	-104,221.65
279 Montana Striving Readers Comprehensive Literacy Project - FY	0.00	4,878.76	-4,878.76
301 Computer Training	85.82	60.00	25.82
302 G E D	1,541.46	985.50	555.96



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Project Reporter Summaries

Project	Reven	Exnendi	Differ
303 Summer Pottery	5.36	0.00	5.36
310 Title I, ESEA Schoolwide Program	338,163.00	338,163.00	0.00
311 Title I, ESEA Schoolwide Program	1,287,976.00	1,287,976.00	0.00
333 Bryant Donations FY 12	7,284.24	4,711.30	2,572.94
338 Public Lands Travel Grant - Bryant FY17	975.94	1,998.67	-1,022.73
342 Miller Donation Central	2,710.98	500.00	2,210.98
355 Hawthorne Donations	4,866.49	3,820.48	1,046.01
360 Broadwater Class Act	9.91	0.00	9.91
361 Broadwater Exxon Mobile	4.76	0.00	4.76
364 Broadwater School Donations	6,303.57	3,259.67	3,043.90
376 Miller Donation Jefferson	794.52	492.14	302.38
386 Helena Area Community Foundation-4G's	0.00	29.97	-29.97
387 Karen Cox Memorial - 4G's	500.00	500.00	0.00
400 Rossiter Student Activities	3,747.98	1,862.90	1,885.08
401 Rossiter Shiver Shack	370.88	176.26	194.62
402 Rossiter Tech Fund	3.95	46.36	-42.41
403 Karen Cox Memorial - Rossiter	500.00	433.96	66.04
404 Rossiter Conflict Managers	7.95	0.00	7.95
408 Gifted and Talented	35,306.00	35,306.00	0.00
413 Smith School Donations	2,082.88	1,364.99	717.89
414 Title I, Part A, Improvement Grants	5,015.00	5,017.00	-2.00
420 Donations Gifted and Talented	10,521.78	9,967.62	554.16
430 Jim Darcy Donations	1,238.40	0.00	1,238.40
451 Kessler Donations	2,627.40	1,434.73	1,192.67
454 Smart Schools Recycling Mini Grant-Kessler	0.00	350.00	-350.00
480 Title I, Part A, Improvement Grants	0.00	18,312.32	-18,312.32
481 Title I, Part A, Improving Basic Programs	4,851.00	4,851.00	0.00
501 Lombardi Claim	2,500.00	2,200.00	300.00
508 Title VII, Indian Education	24,314.48	24,314.48	0.00
510 CRA Art Center	0.00	25.75	-25.75
518 Karen Cox Memorial - CRA	739.96	739.96	0.00
571 Title IX, Part A, Education for Homeless Children & Youth	157.00	157.00	0.00
632 Broadwater Library	852.68	1,429.89	-577.21
633 Bryant Library	570.65	453.51	117.14
634 Central Library	73.10	125.39	-52.29
635 Hawthorne Library	65.53	50.95	14.58
637 Jefferson Library	5,255.23	1,427.25	3,827.98
640 Rossiter Library	497.35	8.00	489.35
641 Smith Library	146.09	195.86	-49.77
642 Four Georgians Library	334.99	263.04	71.95
643 Jim Darcy Library	27.00	0.00	27.00
644 Warren Library	196.42	7.00	189.42



Trustees' Financial Summary

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Project Reporter Summaries

Project	Reven	Expendi	Differ
645 Kessler Library	841.07	473.80	367.27
651 CRA Library	1,617.23	1,512.66	104.57
652 HMS Library	123.48	156.22	-32.74
661 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	517,108.00	408,007.59	109,100.41
700 CARES - Governor's Coronavirus Relief Fund, Per-ANB	2,315,479.00	2,280,502.44	34,976.56
714 Montana Solar Community Project	597.27	8,291.10	-7,693.83
715 MT Solar Community Project - Central	38,024.61	38,024.61	0.00
765 CARES - State School Emergency Relief Fund	828,671.00	828,671.00	0.00
766 CARES - State School Emergency Relief Fund	124,489.00	124,489.00	0.00
771 Maintenance Accounts	14,482.88	0.00	14,482.88
773 IDEA Part B	1,726,531.00	1,743,195.24	-16,664.24
774 CRA Fire Restoration FY17	10,969.00	10,969.00	0.00
775 CRRSA - State School Emergency Relief Fund II (ESSER II)	1,536,814.00	1,536,814.00	0.00
777 Maintenance Sale Proceeds	840.75	0.00	840.75
787 ARP - State School Emergency Relief Fund (ESSER III)	21,203.00	21,203.00	0.00
793 IDEA Preschool	50,677.00	50,677.00	0.00
850 Work Comp MSGIA Closeout FY16	103.69	0.00	103.69
851 Unemployment Credit On Account	59.29	0.00	59.29
860 HeF Great Ideas Grants	63,044.42	59,687.18	3,357.24
861 Helena Education Foundation	33,325.36	33,325.36	0.00
865 MBC Roof Wind Damage Claim	0.00	36,975.91	-36,975.91
Total	11,097,012.46	10,688,256.82	408,755.64



Trustees' Financial Summary

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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	2020 Value	2021 Value
1111	District Levy - Real Property	355,684.26	240,170.95
1112	District Levy - Personal Property	11,174.09	7,204.44
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	481.79	295.64
1114	District Levy - Personal Property/Mobile Homes	1,930.18	1,544.08
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	332.70	314.08
1190	Penalties and Interest on Taxes	488.15	581.92
1510	Interest Earnings	2,476.90	368.67
1900	Other Revenue from Local Sources	286.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		372,854.19	250,479.78

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

PRC	Program	Function	Object	2020 Value	2021 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	51,359.25	51,545.24
			2XX Personal Services - Employee Benefits	204.08	207.29
			3XX Purchased Professional and Technical Services	7,531.90	6,229.27
			5XX Other Purchased Services	878.48	324.97
			6XX Supplies and Materials	1,432.53	5,099.66
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	27,136.05	29,602.06
			2XX Personal Services - Employee Benefits	120.86	127.73
			5XX Other Purchased Services	0.00	300.00
650 Adult Education High School Equivalency Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	106,170.38	114,286.14
			2XX Personal Services - Employee Benefits	449.16	475.20
			3XX Purchased Professional and Technical Services	0.00	1,925.00
			4XX Purchased Property Services	110.00	198.00
			5XX Other Purchased Services	9,163.47	12,007.63
			6XX Supplies and Materials	22,576.64	12,841.15
999 Undistributed					
61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds	150,000.00	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				377,132.80	245,169.34



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					152,373.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					250,479.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					245,169.34	(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	13,851.00	(4b)	-13,851.00	
					-13,851.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					143,833.07	(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	2020 Value	2021 Value
	1510 Interest Earnings	183.03	6.21
	1910 Rentals	23,690.54	7,610.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,873.57	7,616.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs -				
	Elementary/Secondary 24XX				
	Support Services - School				
	Administration				
	3XX		Purchased Professional and Technical Services	165.00	0.00
	25XX Support Services - Business				
	5XX		Other Purchased Services	6,372.00	8,617.43
	6XX		Supplies and Materials	5,617.67	6,515.67
	26XX Operation and Maintenance of Plant Services				
	1XX		Personal Services - Salaries	15,820.76	1,827.49
	2XX		Personal Services - Employee Benefits	216.63	38.15
	4XX		Purchased Property Services	350.00	0.00
	6XX		Supplies and Materials	312.21	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				28,854.27	16,998.74

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						16,706.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,616.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,998.74 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,324.53 (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 PRC Revenue 2020 Value 2021

Value

1111 District Levy - Real Property	497,909.94	502,779.99
1112 District Levy - Personal Property	15,661.80	14,831.85
1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	674.22	624.88
1114 District Levy - Personal Property/Mobile Homes	2,781.84	2,788.59
1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	576.55	439.51
1190 Penalties and Interest on Taxes	709.18	942.02
1510 Interest Earnings	4,792.00	205.57
1900 Other Revenue from Local Sources	74,336.05	63,175.27
1920 Contributions/Donations from Private Sources	0.00	2,437.50
1945 Fees - Users/Resale of Supplies	0.00	48,859.00
3281 State - Technology Aid	30,746.03	31,226.92
5200 Sale or Compensation for Loss of Assets	11,427.45	3,003.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	639,615.06	671,314.10

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

Fund Code 28

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs -					
Elementary/Secondary 1XXX					
Instruction					
	3XX	Purchased Professional and Technical Services		1,280.00	0.00
	4XX	Purchased Property Services		902.85	0.00
	5XX	Other Purchased Services		954.01	64.99
	6XX	Supplies and Materials		332,340.69	84,891.45
	7XX	Property and Equipment Acquisition		19,145.20	0.00
21XX Support Services - Students					
	8XX	Other Expenditures		0.00	2,746.99
258X Admin. Tech. - Technology Coordinator					
	1XX	Personal Services - Salaries		361,119.17	204,606.06
	2XX	Personal Services - Employee Benefits		1,549.56	859.44
	3XX	Purchased Professional and Technical Services		22,713.94	52,136.86
	4XX	Purchased Property Services		4,137.31	13,991.71
	5XX	Other Purchased Services		165,824.42	192,464.72
	6XX	Supplies and Materials		74,509.50	21,942.77
	7XX	Property and Equipment Acquisition		71,418.98	0.00
26XX Operation and Maintenance of Plant Services					
	4XX	Purchased Property Services		0.00	341.05



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5XX Other Purchased Services

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

56,579.43	43,626.55
<u>1,112,475.06</u>	<u>617,672.59</u>



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					89,142.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					671,314.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					617,672.59	(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	0.00	Less Last Year	588.08	(4b)	-588.08	
					-588.08	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					142,195.95	(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	2020 Value	2021 Value
	1510 Interest Earnings	1,053.85	123.47
	1925 Innovative Education Payment	0.00	427.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,053.85	550.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs -				
	Elementary/Secondary 23XX				
	Support Services - General				
	Administration				
	3XX	Purchased Professional and Technical Services		28,120.85	0.00
	24XX Support Services - School Administration				
	3XX	Purchased Professional and Technical Services		<u>0.00</u>	<u>40,000.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				28,120.85	40,000.00

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					51,218.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					550.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					40,000.00 (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)					11,769.67 (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			Fund
PR	Reve	2020	Code 50
1111	District Levy - Real Property	4,411,810.36	4,865,614.60
1112	District Levy - Personal Property	141,931.77	143,238.17
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	5,939.66	6,040.46
1114	District Levy - Personal Property/Mobile Homes	24,118.10	25,922.66
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	2,832.72	3,921.52
1190	Penalties and Interest on Taxes	6,581.44	8,517.66
1510	Interest Earnings	15,084.58	3,119.91
3120	State - Guaranteed Tax Base Aid	0.00	149,746.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,608,298.63	5,206,121.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50
PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			830 Special Assessments	242,992.23	241,810.44
			840 Principal On Debt	2,205,000.00	2,315,000.00
			850 Interest on Debt	2,472,619.31	2,366,675.00
			860 Agent Fees/Issuance Costs	400.00	800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,921,011.54	4,924,285.44

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					-45,907.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,206,121.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,924,285.44 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					235,928.75 (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	2020 Value	2021 Value
	1510 Interest Earnings	134,976.20	4,879.94
	1900 Other Revenue from Local Sources	155,331.54	1,659.46
	5200 Sale or Compensation for Loss of Assets	1,434.45	976.15
	6100 Material Prior Period Revenue Adjustments	50,902.65	57,629.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		342,644.84	65,144.98

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

PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		93.05	0.00
		6XX Supplies and Materials		37,673.16	73,188.10
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		6,565.06	12,480.57
		7XX Property and Equipment Acquisition		50,370.17	0.00
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		4,006,499.70	254,479.41
	51XX General Obligation Bonds, Special Assessments and Interest				
		860 Agent Fees/Issuance Costs		6,545.00	0.00
	999 Undistributed				
	9999 Undistributed				
		892 Material Prior Period Expenditure Adjustments		16,000.00	48,465.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,123,746.14	388,613.27

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	3,554,617.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,144.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	388,613.27	(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	289,475.82	
Less Last Year	2,144,014.92	(4b)
	-1,854,539.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,376,609.63	(5)



Trustees' Financial Summary

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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 PRC Revenue 2020 Value 2021

Value

1111 District Levy - Real Property	1,509,586.07	1,525,615.59
1112 District Levy - Personal Property	47,743.14	44,998.26
1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	2,039.76	1,896.12
1114 District Levy - Personal Property/Mobile Homes	8,764.11	8,470.45
1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1,625.25	1,329.65
1190 Penalties and Interest on Taxes	2,278.29	2,854.50
1510 Interest Earnings	37,567.55	4,762.85
1900 Other Revenue from Local Sources	16,528.25	47,885.47
3283 State - School Major Maintenance Aid (SMMA)	217,464.66	224,573.64
5200 Sale or Compensation for Loss of Assets	0.00	10,933.02
6100 Material Prior Period Revenue Adjustments	8,398.24	0.00

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

1,851,995.32 1,873,319.55

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

Fund Code 61

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs -					
Elementary/Secondary 1XXX					
Instruction					
	6XX	Supplies and Materials		7,750.43	0.00
26XX Operation and Maintenance of Plant Services					
	3XX	Purchased Professional and Technical Services		159,200.68	58,010.31
	4XX	Purchased Property Services		366,764.74	310,679.50
	6XX	Supplies and Materials		29,695.26	15,597.19
	7XX	Property and Equipment Acquisition		62,627.78	27,727.25
4XXX Facilities Acquisition and Construction Services					
	4XX	Purchased Property Services		23,070.96	0.00
	7XX	Property and Equipment Acquisition		1,190,619.02	2,770,279.75
52XX Capital Leases or Long Term Notes with Board of Investments					
	840	Principal On Debt		143,642.83	146,804.43
	850	Interest on Debt		25,652.84	9,856.95

999 Undistributed

9999 Undistributed

892 Material Prior Period Expenditure Adjustments	<u>50,902.65</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,059,927.19</u>	<u>3,338,955.38</u>



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					2,683,668.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,873,319.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,338,955.38	(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	2,079,403.43	Less Last Year	714,184.21	(4b)	1,365,219.22	
					1,365,219.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,583,252.04	(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	2020 Value	2021 Value
	1510 Interest Earnings	9,099.81	1,896.57
	1900 Other Revenue from Local Sources	607,528.95	265,486.89
	1920 Contributions/Donations from Private Sources	0.00	620.00
	4550 Federal School Nutrition Reimbursement	21,812.32	3,055.88
	4700 Federal Miscellaneous Grants from other State Agencies	83,000.00	610,028.21
	6100 Material Prior Period Revenue Adjustments	44,360.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		765,801.59	881,087.55

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

PRC	Program	Function	Object	2020 Value	2021 Value
	470 Federal Miscellaneous Grants from other State Agencies				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	0.00	272,014.08
			2XX Personal Services - Employee Benefits	0.00	40,403.55
			3XX Purchased Professional and Technical Services	0.00	6,000.00
			6XX Supplies and Materials	0.00	220,800.02
			7XX Property and Equipment Acquisition	0.00	5,925.00
			8XX Other Expenditures	0.00	64,932.50
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	766,433.06	473,732.93
			2XX Personal Services - Employee Benefits	2,968.71	1,863.48
			3XX Purchased Professional and Technical Services	1,475.28	39.29
			4XX Purchased Property Services	3,952.72	2,434.26
			5XX Other Purchased Services	16,947.17	11,918.81
			6XX Supplies and Materials	52,568.25	28,172.34
			8XX Other Expenditures	14,213.09	8,285.17
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	79,845.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				858,558.28	1,216,366.68



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Schedule Of Changes Worksheet

Fund Code 70

Beginning Fund Balance					532,448.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					881,087.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,216,366.68	(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)					197,169.72	(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	2020 Value	2021 Value
	1900 Other Revenue from Local Sources	0.00	1,038.39
	1970 Services Provided Other Funds	40,953.11	33,456.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>40,953.11</u>	<u>34,494.73</u>

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

PRC	Program	Function	Object	2020 Value	2021 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
		4XX	Purchased Property Services	1,348.24	1,248.75
		5XX	Other Purchased Services	7,670.00	0.00
		6XX	Supplies and Materials	43,069.07	29,038.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>52,087.31</u>	<u>30,286.81</u>

Schedule Of Changes Worksheet

Fund Code 74

Beginning Fund Balance	59,790.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,494.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,286.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	63,998.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

77 - Miscellaneous Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers			Fund
PR	Reve	2020	Code 77
	1510 Interest Earnings	1,773.01	233.97
	1945 Fees - Users/Resale of Supplies	225,892.15	156,559.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		227,665.16	156,793.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 77
PRC	Program	Function	Object	2020 Value	2021 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
			1XX Personal Services - Salaries	77,662.59	86,777.52
			2XX Personal Services - Employee Benefits	691.42	751.12
			3XX Purchased Professional and Technical Services	882.70	287.98
			4XX Purchased Property Services	80,773.46	39,776.09
			5XX Other Purchased Services	28,260.86	23,465.18
			6XX Supplies and Materials	32,439.08	24,762.90
			7XX Property and Equipment Acquisition	6,399.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				227,109.11	175,820.79

Schedule Of Changes Worksheet					Fund Code 77
Beginning Fund Balance					156,458.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					156,793.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					175,820.79 (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)					137,431.88 (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			Fund
PR	Reve	2020	Code 78
	1510 Interest Earnings	166,509.62	33,588.72
	1900 Other Revenue from Local Sources	264,700.38	682,658.48
	1970 Services Provided Other Funds	10,150,676.77	10,765,713.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,581,886.77	11,481,960.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 78
PRC	Program	Function	Object	2020 Value	2021 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
		1XX Personal Services - Salaries		83,395.76	96,377.06
		2XX Personal Services - Employee Benefits		10,302,015.31	11,804,346.04
		3XX Purchased Professional and Technical Services		35,337.50	58,333.34
		5XX Other Purchased Services		9,115.36	9,953.38
		6XX Supplies and Materials		209.91	5,821.26
		8XX Other Expenditures		0.00	134.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,430,073.84	11,974,965.99

Schedule Of Changes Worksheet					Fund Code 78
Beginning Fund Balance					12,581,594.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,481,960.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,974,965.99 (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)					12,088,589.00 (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	2020 Value	2021 Value
	1510 Interest Earnings	5,208.75	1,064.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,208.75	1,064.18

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

PRC	Program	Function	Object	2020 Value	2021 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
		5XX Other Purchased Services		2,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,500.00	0.00

Schedule Of Changes Worksheet

Fund Code 79

Beginning Fund Balance	350,494.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,064.18	(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)	351,558.25	(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	2020 Value	2021 Value
	1510 Interest Earnings	77,098.19	16,470.39
	5300 Operating Transfers from Other Funds	1,392,800.77	2,002,267.76
	5700 Resources Transferred from Other School Districts or Cooperatives	1,451,628.15	1,566,480.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,921,527.11	3,585,218.18

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

PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,346,627.77	567,319.13
			2XX Personal Services - Employee Benefits	11,265.04	2,679.37
			3XX Purchased Professional and Technical Services	1,700.00	2,705.66
			4XX Purchased Property Services	2,421.24	806.62
			5XX Other Purchased Services	408.74	9,789.56
			6XX Supplies and Materials	58,922.79	168,558.96
			7XX Property and Equipment Acquisition	0.00	42,360.04
			8XX Other Expenditures	0.00	262.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	29,450.00	30,128.00
			2XX Personal Services - Employee Benefits	141.36	141.60
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	0.00	2,000.00
			2XX Personal Services - Employee Benefits	0.00	9.40
		222X Educational Media Services			
			1XX Personal Services - Salaries	19,000.00	20,357.10
			2XX Personal Services - Employee Benefits	91.20	95.68
			6XX Supplies and Materials	0.00	12,770.76
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	6,650.00
			2XX Personal Services - Employee Benefits	0.00	31.25
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	64,500.00
			2XX Personal Services - Employee Benefits	0.00	303.15
			5XX Other Purchased Services	2,594.92	0.00
			6XX Supplies and Materials	1,764.53	3,520.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	13,000.00
			2XX Personal Services - Employee Benefits	0.00	61.10



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020
Value	2021 Value		
26XX Operation and Maintenance of Plant Services			
	1XX Personal Services - Salaries	0.00	79,565.00
	2XX Personal Services - Employee Benefits	0.00	2,365.70
27XX Student Transportation Services			
	1XX Personal Services - Salaries	0.00	6,973.68
	2XX Personal Services - Employee Benefits	0.00	45.62
210 Non-Federal Alternative Education			
1XXX Instruction			
	1XX Personal Services - Salaries	0.00	15,767.50
	2XX Personal Services - Employee Benefits	0.00	74.11
21XX Support Services - Students			
	1XX Personal Services - Salaries	0.00	1,100.00
	2XX Personal Services - Employee Benefits	0.00	5.17
24XX Support Services - School Administration			
	1XX Personal Services - Salaries	0.00	1,500.00
	2XX Personal Services - Employee Benefits	0.00	7.04
26XX Operation and Maintenance of Plant Services			
	1XX Personal Services - Salaries	0.00	500.00
	2XX Personal Services - Employee Benefits	0.00	15.20
280 Special Education - Local and State			
1XXX Instruction			
	1XX Personal Services - Salaries	33,000.00	152,804.99
	2XX Personal Services - Employee Benefits	157.20	718.20
	6XX Supplies and Materials	172.84	878.94
21XX Support Services - Students			
	1XX Personal Services - Salaries	31,192.90	39,297.00
	2XX Personal Services - Employee Benefits	149.72	184.71
24XX Support Services - School Administration			
	1XX Personal Services - Salaries	0.00	2,875.00
	2XX Personal Services - Employee Benefits	0.00	13.52
360 State - Gifted & Talented			
Reimbursement 1XXX			
Instruction			
	1XX Personal Services - Salaries	0.00	5,500.00
	2XX Personal Services - Employee Benefits	0.00	25.85
	5XX Other Purchased Services	0.00	77.82
	6XX Supplies and Materials	0.00	7,111.85



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Current Expenditures, Other Financing Uses and		Fund
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	500.00
2XX Personal Services - Employee Benefits	0.00	2.35
710 School Sponsored		
Extracurricular		
Activities 34XX		
Extracurricular -		
Activities		
1XX Personal Services - Salaries	0.00	170.00



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Current Expenditures, Other Financing Uses and					Fund	
PRC	Program	Function	Object		2020 Value	2021 Value
			2XX Personal Services - Employee Benefits		0.00	0.80
720 School Sponsored Athletics						
35XX Extracurricular - Athletics						
			1XX Personal Services - Salaries		0.00	2,180.00
			2XX Personal Services - Employee Benefits		0.00	10.25
890 Other Community Services						
33XX Community Services						
			1XX Personal Services - Salaries		0.00	1,000.00
			2XX Personal Services - Employee Benefits		0.00	4.70
999 Undistributed						
9999 Undistributed						
			892 Material Prior Period Expenditure Adjustments		<u>0.00</u>	<u>1,099.51</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>2,539,060.25</u>	<u>1,270,423.89</u>

Schedule Of Changes Worksheet					Fund Code 82	
Beginning Fund Balance					5,519,665.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,585,218.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,270,423.89	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	4,265.93	Less Last Year	0.00	(4b)	4,265.93
					4,265.93	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,838,725.39	(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	2020 Value	2021 Value
	1510 Interest Earnings	4,412.28	581.67
	1900 Other Revenue from Local Sources	1,947.38	6,310.06
	1XXX Revenues from Student Activities	200,154.33	19,848.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		206,513.99	26,739.98

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

PRC	Program	Function	Object	2020 Value	2021 Value
			7XX Extracurricular Athletics and Activities		
			3XXX Operation of Non-Educational Services		
			XXX Student Extracurricular	255,977.45	22,021.76
			999 Undistributed		
			9999 Undistributed		
			971 Residual Equity Transfers Out	0.00	16,267.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				255,977.45	38,288.78

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	221,111.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,739.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,288.78	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	3,697.94	
Less Last Year	28,268.00	(4b)
	-24,570.06	
	-24,570.06	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	184,992.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

86 - Payroll Clearing Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 86	
PRC	Program	Function	Object		2020 Value	2021 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 Clearing Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	Fund Code 87
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PRC	Program	Function	Object	2020 Value	2021 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)



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Detail Expenditure

Fund	Account	Description	2020 Value	2021 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	26,804.53	24,125.40
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,255,706.38	2,083,726.82
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	1,283,562.01	373,435.27
XX	457 1XXX 112	Certified Teacher Staff Salaries	41,506.66	42,122.22
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	21,820,144.88	22,108,858.45
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	68,848.84	78,248.50
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	5,951.42	18,531.09
XX	XXX 26XX 41X	Energy Utility Services	777,094.56	786,858.87
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	101,756.00	260,147.34
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	5,038,124.47	2,968,878.65
XX	XXX 4XXX 73X	Major Equipment-New	74,828.75	26,000.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	21,534.96	79,007.86
XX	XXX XXXX 455	Technology Repairs and Rental	20,592.89	30,321.96
XX	XXX XXXX 535	Technology Communication Services	207,559.87	234,697.73
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	1,680.00	0.00
XX	XXX XXXX 682	Technology Supplies	104,543.13	52,264.57
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	845,732.16
b. Related Services Block Grant Entitlement	281,910.72
c. Total Entitlements Subject to Reversion	1,127,642.88

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)]	1,499,765.03
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	5,958,960.23
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 FY2023 Maximum Budget: 100%



Trustees' Financial Summary

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0487 Helena Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	3,288,089.95	1,341,613.38	0.00	0.00	0.00
280	1XXX	2XX	10,551.59	6,708.06	0.00	0.00	0.00
280	1XXX	3XX	3,472.80	137,441.50	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	806.77	0.00	0.00	0.00	0.00
280	1XXX	6XX	30,422.98	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	844,649.40	35,103.21	0.00	0.00	0.00
280	21XX	2XX	3,359.01	133.92	0.00	0.00	0.00
280	21XX	3XX	8,785.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	10,289.74	0.00	0.00	0.00	0.00
280	21XX	6XX	22,702.54	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	201,352.43	0.00	0.00	0.00	0.00
280	24XX	2XX	872.95	0.00	0.00	0.00	0.00
280	24XX	3XX	382.89	0.00	0.00	0.00	0.00
280	24XX	4XX	69.36	0.00	0.00	0.00	0.00
280	24XX	5XX	4,660.30	0.00	0.00	0.00	0.00
280	24XX	6XX	7,492.45	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			4,437,960.16	1,521,000.07	0.00	0.00	0.00

5,958,960.23

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 FY21 in TEAMS.



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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	7,392,960.52	0.00	82,478.50	0.00	7,475,439.02
Buildings	90,652,015.03	0.00	5,157,660.09	0.00	95,809,675.12
*** Machinery and Equipment	7,474,132.23	0.00	883,048.76	1,762,279.27	6,594,901.72
Construction in Progress	1,970,231.38	0.00	328,608.71	1,957,296.45	341,543.64
Totals at Historical Cost	107,489,339.16	0.00	6,451,796.06	3,719,575.72	110,221,559.50
<u>Governmental Activities, Capital Assets, Net of Accumulated Depreciation</u>	107,489,339.16	0.00	6,451,796.06	3,719,575.72	110,221,559.50

* 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 FY2021	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,211,683.87	0.00	0.00
School Administration (24XX)	10,345.03	0.00	0.00
Financial Administration (25XX)	49,019.58	0.00	0.00
Operations and Maintenance (26XX)	912,240.58	0.00	0.00
Transportation (27XX)	67,691.77	0.00	0.00
Food Service (31XX)	26,430.82	0.00	0.00
Enterprise Operations (32XX)	7,464.80	0.00	0.00
Extracurricular (34XX, 35XX)	17,898.80	0.00	0.00
Total Depreciation for FY2021	2,302,775.25	0.00	0.00

***** Has comment.**



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2020	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2021) [a+b-c-d]	(f) Current Portion Due FY2022	(g) Long-Term Portion Due FY2023
Business Activities							
Compensated Absences	75,754.75		0.00	0.00	75,754.75	0.00	0.00
Total Business Activity							
Non-bond Long-Term Liabilities	75,754.75		0.00	0.00	75,754.75	0.00	0.00
Governmental Activities *							
Compensated Absences	2,460,022.99	0	0	0	0	0	0
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,460,022.99	0	0	0	0	0	0
Bond(s)							
09/20/2017	49,670,000.00	0	0	0	0	0	0
06/05/2019	7,730,000.00	0	0	0	0	0	0
Total Governmental Activity							
Bond Long-Term Liabilities	57,400,000.00	0	0	0	0	0	0

*** 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.**

Net Pension Liability FY2021

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	4,920,008.60	1,692,509.65	0.00	6,612,518.25
Net Pension - TRS	39,907,498.80	0.00	0.00	39,907,498.80



Trustees' Financial Summary FY2020-21

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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 FY21 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.

Due Date:

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		
056	MT Digital Academy	STATE		
082	Car Seat Project	LOCAL		
095	Buckle Up MT FY19	FEDERAL		20.600
096	Buckle Up MT FY20	FEDERAL	69A3752030000405BMT L	20.600
097	Buckle Up MT FY21	FEDERAL	69A3752030000405BMT L	20.600
100	Field Trips	LOCAL		
118	Make Up School	LOCAL		
124	MaC Student Services	LOCAL	N/A	N/A
127	PCard Rebate	LOCAL	N/A	N/A
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
270	MT Striving Readers MCLP FY20	FEDERAL	0254873520	84.371C
279	Montana Striving Readers Comprehensive Literacy Project BY19	FEDERAL	02504873520	84.371C
309	High Tier Community of Practice Grant	FEDERAL		
310	Title I, ESEA Schoolwide Program	FEDERAL	02504873220	Federal
311	Title I, ESEA Schoolwide Program	FEDERAL	02504873221	Federal
456	Vo Ed All Career & Tech Ed Programs	STATE	None	State
458	IDEA, Special Education State Personnel Development	FEDERAL		84.323
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
471	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
506	Title I, Part A, Improvement Grants	FEDERAL	0250488372020	84.010A
508	Title VII, Indian Education	FEDERAL	S060A150856	84.060
538	Promotion of the Humanities	FEDERAL		45.129

PRC	Title	Program Type	Project Number	CFDA#
543	Unified PE-CHS FY18	LOCAL	None	None
544	Karen Cox Memorial - CHS	LOCAL	N/A	N/A
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
653	HHS Library	LOCAL	None	None
654	CHS Library	LOCAL	None	None
661	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	0250487392021	84.371
700	CARES - Governor's Coronavirus Relief Fund, Per-ANB	FEDERAL		21.019
765	CARES - State School Emergency Relief Fund	FEDERAL		84.425D
766	CARES - State School Emergency Relief Fund	FEDERAL		84.425D
773	IDEA, Part B, Special Education	FEDERAL	V2504877720	84.027
775	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL		84.425D
777	Maintenance Sale Proceeds	LOCAL	None	None
787	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL		84.425U
794	IDEA, Special Education State Personnel Development	FEDERAL		84.323
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	250488120	84.048A
832	CHS Trolley	LOCAL		
840	Dual Credit	LOCAL		
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
865	MBC Roof Damage Claim	LOCAL	N/A	N/A
910	Budget Amendment			



Trustees' Financial Summary

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Balance Sheet

	General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	2,218,006.57	452,538.89		
02 Taxes Receivable - Real and Personal (120-149)	172,513.28	31,669.26		
03 Taxes Receivable - Protested (150-159)	31,997.69	5,333.04		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)	3,512.84			
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)	8,215.20			
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	2,434,245.58	489,541.19		
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)		707.61		
27 Other Liabilities (690 - 699)	3,282.51			
35 TOTAL LIABILITIES	3,282.51	707.61		
DEFERRED INFLOWS				
36 Deferred Inflows (680)	204,510.97	37,002.30		
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)	113,079.22	181,260.93		
46 Non-Materialized ANB - Excess Levy				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	2,113,372.88	270,570.35		
52 TOTAL FUND BALANCE/EQUITY	2,226,452.10	451,831.28		
53 TOTAL LIABILITIES AND FUND BALANCE	2,434,245.58	489,541.19		



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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)	14,545.06	1,317,467.22	(322,290.61)	139,318.71
02 Taxes Receivable - Real and Personal (120-149)	7,779.33			9,546.80
03 Taxes Receivable - Protested (150-159)	1,809.24			1,652.51
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)			1,330,807.53	
06 Other Current Assets (190-210)			518.40	
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	24,133.63	1,317,467.22	1,009,035.32	150,518.02
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)		2,236.33		353.81
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES		2,236.33		353.81
DEFERRED INFLOWS				
36 Deferred Inflows (680)	9,588.57		36,089.17	11,199.31
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)			261,341.99	
48 Fund Balance for Budget	14,545.06	1,315,230.89	711,604.16	138,964.90
52 TOTAL FUND BALANCE/EQUITY	14,545.06	1,315,230.89	972,946.15	138,964.90
53 TOTAL LIABILITIES AND FUND BALANCE	24,133.63	1,317,467.22	1,009,035.32	150,518.02



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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)	37.20		9,998.41	
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)	45,490.10			
06 Other Current Assets (190-210)			1,617.50	
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)			3,508.43	
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	45,527.30		15,124.34	
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)	211.24			
48 Fund Balance for Budget	45,316.06		15,059.34	
52 TOTAL FUND BALANCE/EQUITY	45,527.30		15,059.34	
53 TOTAL LIABILITIES AND FUND BALANCE	45,527.30		15,124.34	



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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)	566,690.68	559.40		35,575.13
02 Taxes Receivable - Real and Personal (120-149)	14,038.63			5,609.41
03 Taxes Receivable - Protested (150-159)	2,581.94			693.36
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)	105.00			
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	583,416.25	559.40		41,877.90
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)	9,617.34			
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES	9,617.34			
DEFERRED INFLOWS				
36 Deferred Inflows (680)	16,620.57			6,302.77
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)	350.05			
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	556,828.29	559.40		35,575.13
52 TOTAL FUND BALANCE/EQUITY	557,178.34	559.40		35,575.13
53 TOTAL LIABILITIES AND FUND BALANCE	583,416.25	559.40		41,877.90



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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)	58,665.27	2,131,506.87		
02 Taxes Receivable - Real and Personal (120-149)		21,766.75		
03 Taxes Receivable - Protested (150-159)		4,513.74		
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	58,665.27	2,157,787.36		
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)		26,280.49		
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)		971,126.95		
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	58,665.27	1,160,379.92		
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY	58,665.27	2,131,506.87		
53 TOTAL LIABILITIES AND FUND BALANCE	58,665.27	2,157,787.36		



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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				



Trustees' Financial Summary

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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)	261,049.26		480,433.12	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)			4,497.00	
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	261,049.26		484,930.12	
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)			227.49	
39 Reserve for Endowments (954)				
45 Assets Held in Trusts	261,049.26		484,702.63	
52 TOTAL FUND BALANCE/EQUITY	261,049.26		484,930.12	
53 TOTAL LIABILITIES AND FUND BALANCE	261,049.26		484,930.12	



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Balance Sheet

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



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Balance Sheet

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



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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

PRC Revenue

2020 Value 2021

Value

1111 District Levy - Real Property	6,620,975.41	6,653,645.07
1112 District Levy - Personal Property	190,535.76	179,174.32
1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	8,314.17	7,515.96
1114 District Levy - Personal Property/Mobile Homes	35,906.07	35,602.75
1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	6,658.85	5,531.41
1190 Penalties and Interest on Taxes	9,929.66	12,525.67
1310 Individual Tuition	30,434.54	28,879.93
1320 Tuition from School Districts Within State	548,044.80	407,576.60
1510 Interest Earnings	28,911.52	8,002.30
1900 Other Revenue from Local Sources	892.07	2,140.49
1945 Fees - Users/Resale of Supplies	10,843.68	36,768.79
3110 Direct State Aid	9,294,647.79	9,261,559.51
3111 Quality Educator	720,827.50	725,882.76
3112 At Risk Student	65,293.18	57,372.85
3113 Indian Education For All	64,276.92	63,971.96
3114 American Indian Achievement Gap	36,288.00	31,020.00
3115 State Special Education Allowable Cost Payment to Districts	585,713.96	563,617.60
3116 Data For Achievement	61,554.81	61,254.01
3117 State - Tuition for State Placement	71.76	0.00
3120 State - Guaranteed Tax Base Aid	5,127,473.37	5,241,879.50
6100 Material Prior Period Revenue Adjustments	65,089.92	0.00
9710 Residual Equity Transfers In	0.00	2,607.99

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

23,512,683.74

23,386,529.47

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

Fund Code 01

PRC	Program	Function	Object	2020 Value	2021 Value
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180 Summer School

1XXX Instruction

1XX Personal Services - Salaries	0.00	19,660.00
2XX Personal Services - Employee Benefits	0.00	92.45

1XX Regular Education Programs -

Elementary/Secondary 1XXX

Instruction

1XX Personal Services - Salaries	10,001,798.20	9,771,474.41
2XX Personal Services - Employee Benefits	41,899.42	40,030.03
3XX Purchased Professional and Technical Services	10,990.25	4,836.59
4XX Purchased Property Services	1,589.05	28,826.17
5XX Other Purchased Services	85,049.28	54,169.17
6XX Supplies and Materials	291,992.03	278,788.54



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020 Value
	2021 Value		
7XX	Property and Equipment Acquisition	7,436.80	7,436.80
8XX	Other Expenditures	1,625.99	5,995.09
21XX Support Services - Students			
1XX	Personal Services - Salaries	892,646.92	771,285.14
2XX	Personal Services - Employee Benefits	3,651.07	3,081.24
3XX	Purchased Professional and Technical Services	818.00	320.40
4XX	Purchased Property Services	240.00	2,844.25
5XX	Other Purchased Services	6,842.83	3,574.82
6XX	Supplies and Materials	19,690.13	14,498.22
221X Improvement of Instruction Services			
1XX	Personal Services - Salaries	54,620.16	77,222.65
2XX	Personal Services - Employee Benefits	234.23	334.36
3XX	Purchased Professional and Technical Services	67.73	0.00
5XX	Other Purchased Services	1,057.50	1,092.00
6XX	Supplies and Materials	1,117.30	0.00
8XX	Other Expenditures	74.55	51.80
222X Educational Media Services			
1XX	Personal Services - Salaries	397,519.80	417,685.87
2XX	Personal Services - Employee Benefits	1,638.21	1,686.78
5XX	Other Purchased Services	20.57	44.87
6XX	Supplies and Materials	27,369.71	31,682.23
23XX Support Services - General Administration			
1XX	Personal Services - Salaries	163,731.79	195,985.39
2XX	Personal Services - Employee Benefits	703.34	834.82
3XX	Purchased Professional and Technical Services	85,884.53	81,006.11
4XX	Purchased Property Services	3,622.81	56.20
5XX	Other Purchased Services	20,418.64	11,471.78
6XX	Supplies and Materials	44,774.78	31,543.62
8XX	Other Expenditures	8,472.00	8,354.84
24XX Support Services - School Administration			
1XX	Personal Services - Salaries	1,500,603.59	1,628,165.29
2XX	Personal Services - Employee Benefits	6,260.25	6,679.75
3XX	Purchased Professional and Technical Services	14,913.15	25,029.02
4XX	Purchased Property Services	8,437.81	3,751.32
5XX	Other Purchased Services	35,133.40	29,907.21
6XX	Supplies and Materials	17,099.39	21,313.73
8XX	Other Expenditures	8,045.25	6,975.49
25XX Support Services - Business			



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Current Expenditures, Other Financing Uses and

Fund

1XX Personal Services - Salaries	155,860.58	215,503.50
2XX Personal Services - Employee Benefits	659.21	4,621.75
3XX Purchased Professional and Technical Services	25,879.11	13,463.76
4XX Purchased Property Services	1,238.24	16,006.55



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Current Expenditures, Other Financing Uses and					Fund
PRC	Program	Function	Object	2020 Value	2021 Value
			5XX Other Purchased Services	191,798.08	257,768.19
			6XX Supplies and Materials	13,235.96	15,358.20
			8XX Other Expenditures	425.90	305.20
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	1,182,135.10	1,205,140.52
			2XX Personal Services - Employee Benefits	35,533.44	36,019.69
			3XX Purchased Professional and Technical Services	23,410.22	36,113.54
			4XX Purchased Property Services	629,481.17	570,028.79
			5XX Other Purchased Services	5,066.10	6,612.85
			6XX Supplies and Materials	133,447.39	160,078.39
			7XX Property and Equipment Acquisition	2,555.00	30,000.00
			8XX Other Expenditures	1,090.61	2,465.36
		210 Non-Federal Alternative Education			
		1XXX Instruction			
			1XX Personal Services - Salaries	838,743.21	819,724.04
			2XX Personal Services - Employee Benefits	3,458.96	3,420.54
			3XX Purchased Professional and Technical Services	2,125.00	385.00
			4XX Purchased Property Services	384.01	125.00
			5XX Other Purchased Services	2,387.77	705.51
			6XX Supplies and Materials	7,453.20	5,323.65
			8XX Other Expenditures	0.00	184.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	6,752.16	67,518.53
			2XX Personal Services - Employee Benefits	27.96	266.61
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	104,179.00	121,236.00
			2XX Personal Services - Employee Benefits	461.76	530.35
			3XX Purchased Professional and Technical Services	110.00	120.00
			5XX Other Purchased Services	2,533.47	2,500.00
			6XX Supplies and Materials	330.45	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	29,850.63	24,737.89
			2XX Personal Services - Employee Benefits	724.70	603.43
			4XX Purchased Property Services	16,938.53	14,323.02
			5XX Other Purchased Services	16.53	1.71
		280 Special Education - Local and State			
		1XXX Instruction			
			1XX Personal Services - Salaries	1,157,828.59	1,211,912.98
			2XX Personal Services - Employee Benefits	3,687.73	4,093.90
			3XX Purchased Professional and Technical Services	32,719.05	4,540.73
			5XX Other Purchased Services	2,330.12	678.61
			6XX Supplies and Materials	20,361.76	13,992.94



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Current Expenditures, Other Financing Uses and					Fund
PRC	Program	Function	Object	2020 Value	2021 Value
			8XX Other Expenditures	0.00	1,295.00
			21XX Support Services - Students		
			1XX Personal Services - Salaries	283,150.37	315,677.03
			2XX Personal Services - Employee Benefits	1,134.42	1,244.01
			3XX Purchased Professional and Technical Services	630.00	0.00
			4XX Purchased Property Services	0.00	224.00
			5XX Other Purchased Services	3,827.24	3,222.69
			6XX Supplies and Materials	2,531.26	3,061.83
			8XX Other Expenditures	437.00	398.00
			23XX Support Services - General Administration		
			3XX Purchased Professional and Technical Services	9,841.24	371.88
			24XX Support Services - School Administration		
			1XX Personal Services - Salaries	166,866.78	217,603.68
			2XX Personal Services - Employee Benefits	704.72	931.23
			3XX Purchased Professional and Technical Services	595.65	96.00
			4XX Purchased Property Services	138.68	104.01
			5XX Other Purchased Services	4,382.62	4,447.71
			6XX Supplies and Materials	4,804.05	2,698.97
			8XX Other Expenditures	951.84	0.00
			26XX Operation and Maintenance of Plant Services		
			5XX Other Purchased Services	20.03	2.61
			360 State - Gifted & Talented		
			Reimbursement 1XXX		
			Instruction		
			1XX Personal Services - Salaries	27,595.68	22,887.47
			2XX Personal Services - Employee Benefits	117.36	89.01
			365 Indian Education for All		
			1XXX Instruction		
			1XX Personal Services - Salaries	37,356.54	68,672.27
			2XX Personal Services - Employee Benefits	132.10	251.24
			5XX Other Purchased Services	864.91	962.50
			390 State Career & Technical Education		
			Entitlement - Undistributed 1XXX		
			Instruction		
			1XX Personal Services - Salaries	1,438,215.10	1,341,274.57
			2XX Personal Services - Employee Benefits	5,963.03	5,424.23
			3XX Purchased Professional and Technical Services	899.00	180.00
			4XX Purchased Property Services	1,229.79	0.00



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Current Expenditures, Other Financing Uses and

Fund

5XX Other Purchased Services	894.49	254.73
6XX Supplies and Materials	50,120.69	67,988.83
7XX Property and Equipment Acquisition	0.00	150.00
8XX Other Expenditures	905.00	150.00



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020
Value	2021 Value	710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities			
1XX Personal Services - Salaries		138,948.78	114,818.39
2XX Personal Services - Employee Benefits		660.22	530.34
3XX Purchased Professional and Technical Services		981.25	4,918.00
4XX Purchased Property Services		4,492.26	1,547.97
5XX Other Purchased Services		47,286.28	3,308.96
6XX Supplies and Materials		14,374.73	29,956.01
8XX Other Expenditures		609.00	3,552.00
720 School Sponsored Athletics			
35XX Extracurricular - Athletics			
1XX Personal Services - Salaries		659,201.85	702,391.59
2XX Personal Services - Employee Benefits		3,165.61	3,291.33
3XX Purchased Professional and Technical Services		43,784.02	72,151.94
4XX Purchased Property Services		1,350.00	18,308.06
5XX Other Purchased Services		145,306.92	187,961.20
6XX Supplies and Materials		143.77	66,744.92
8XX Other Expenditures		0.00	12,000.00
890 Other Community Services			
33XX Community Services			
1XX Personal Services - Salaries		5,835.85	5,835.61
2XX Personal Services - Employee Benefits		24.70	24.03
5XX Other Purchased Services		315.00	420.18
999 Undistributed			
62XX Resources Transferred to Other School Districts or Cooperatives			
920 Resources Transferred to Other School Districts or Cooperatives		1,091,628.15	1,176,480.03
9999 Undistributed			
892 Material Prior Period Expenditure Adjustments		39,150.00	0.00
910 Budget Amendment			
1XX Regular Education Programs -			
Elementary/Secondary 1XXX			
Instruction			
6XX Supplies and Materials		548,000.00	39,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		23,189,878.64	22,957,903.24



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					2,295,883.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,386,529.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					22,957,903.24	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	113,079.22	Less Last Year	611,136.81	(4b)	-498,057.59	
					-498,057.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,226,452.10	(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

PRC Revenue	Value	2020 Value	2021
1111 District Levy - Real Property		1,229,703.47	1,277,778.81
1112 District Levy - Personal Property		35,036.66	34,360.50
1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles		1,520.91	1,444.60
1114 District Levy - Personal Property/Mobile Homes		5,940.92	6,673.43
1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes		911.07	1,031.11
1190 Penalties and Interest on Taxes		1,587.40	2,300.67
1510 Interest Earnings		7,268.47	1,610.53
1900 Other Revenue from Local Sources		178.92	6,000.00
2220 County On-Schedule Transportation Reimbursement		158,917.72	159,795.68
3210 State - On-Schedule Transportation Reimbursement		158,917.73	138,586.18
7710 CARES - Governor's Coronavirus Relief Fund Transportation		0.00	21,209.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,599,983.27	1,650,791.03

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

Fund Code 10

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs -					
Elementary/Secondary 23XX					
Support Services - General					
Administration					
	1XX	Personal Services - Salaries		34,458.04	37,076.05
	2XX	Personal Services - Employee Benefits		156.48	165.12
	3XX	Purchased Professional and Technical Services		225.00	543.75
	5XX	Other Purchased Services		180.00	240.00
24XX Support Services - School Administration					
	1XX	Personal Services - Salaries		5,501.26	5,961.86
	2XX	Personal Services - Employee Benefits		24.12	25.70
	5XX	Other Purchased Services		45.00	60.00
26XX Operation and Maintenance of Plant Services					
	4XX	Purchased Property Services		5,000.00	0.00
	5XX	Other Purchased Services		17,944.82	16,237.21
27XX Student Transportation Services					
	1XX	Personal Services - Salaries		176,073.29	225,345.14
	2XX	Personal Services - Employee Benefits		1,018.65	1,227.34
	3XX	Purchased Professional and Technical Services		7,913.82	187.50
	4XX	Purchased Property Services		716.91	34.68



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5XX Other Purchased Services	665,710.22	707,030.90
6XX Supplies and Materials	76,192.17	202,770.14
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	45,000.00



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

PRC Program	Function	Object	2020 Value
2021 Value			
280 Special Education - Local and State			
27XX Student Transportation Services			
	5XX Other Purchased Services	119,019.83	135,087.16
	6XX Supplies and Materials	15,480.46	9,323.94
771 CARES - Governor's Coronavirus Relief			
Fund Transportation 27XX Student Transportation Services			
	5XX Other Purchased Services	0.00	21,209.52
910 Food Services			
31XX Food Services			
	5XX Other Purchased Services	119,893.64	0.00
999 Undistributed			
62XX Resources Transferred to Other School Districts or Cooperatives			
	920 Resources Transferred to Other School Districts or Cooperatives	300,000.00	360,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,545,553.71	1,767,526.01

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					444,798.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,650,791.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,767,526.01	(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	181,260.93	Less Last Year	57,492.69	(4b)	123,768.24	
					123,768.24	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					451,831.28	(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	2020 Value	2021 Value
	1111 District Levy - Real Property	483,756.35	303,194.01
	1112 District Levy - Personal Property	13,754.62	8,329.24
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	598.67	338.64
	1114 District Levy - Personal Property/Mobile Homes	2,225.87	1,902.63
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	242.51	405.83
	1190 Penalties and Interest on Taxes	588.19	747.70
	1510 Interest Earnings	1,872.86	584.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		503,039.07	315,502.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2020 Value	2021 Value	
	280	Special Education - Local and State				
		1XXX Instruction				
			1XX Personal Services - Salaries	364,787.06	420,642.95	
			2XX Personal Services - Employee Benefits	2,278.67	2,103.21	
			5XX Other Purchased Services	11,289.57	1,360.00	
		24XX Support Services - School Administration				
			5XX Other Purchased Services	0.00	1,723.49	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				378,355.30	425,829.65	

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						124,872.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						315,502.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						425,829.65 (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)						14,545.06 (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	2020 Value	2021 Value
	1510 Interest Earnings	15,785.46	4,948.19
	1900 Other Revenue from Local Sources	28,433.37	30,294.63
	2240 County Retirement Distribution	4,599,205.76	2,319,587.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,643,424.59	2,354,829.88

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

PRC	Program	Function	Object	2020 Value	2021 Value
			180 Summer School		
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	3,275.14	4,056.65
	1XX Regular Education Programs -				
	Elementary/Secondary 1XXX				
			Instruction		
			2XX Personal Services - Employee Benefits	2,101,522.40	1,557,435.51
			21XX Support Services - Students		
			2XX Personal Services - Employee Benefits	127,137.49	113,006.32
			221X Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	7,940.33	11,952.72
			222X Educational Media Services		
			2XX Personal Services - Employee Benefits	57,769.36	61,649.09
			23XX Support Services - General Administration		
			2XX Personal Services - Employee Benefits	28,120.02	34,518.16
			24XX Support Services - School Administration		
			2XX Personal Services - Employee Benefits	211,043.29	237,961.93
			25XX Support Services - Business		
			2XX Personal Services - Employee Benefits	72,227.44	90,874.17
			26XX Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	157,196.78	163,461.62
			27XX Student Transportation Services		
			2XX Personal Services - Employee Benefits	24,207.39	32,179.05
	210 Non-Federal Alternative Education				
			1XXX Instruction		



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2XX Personal Services - Employee Benefits	134,568.46	134,432.13
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21XX Support Services - Students

2XX Personal Services - Employee Benefits	956.15	9,167.95
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24XX Support Services - School Administration

2XX Personal Services - Employee Benefits	19,982.27	23,572.60
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26XX Operation and Maintenance of Plant Services

2XX Personal Services - Employee Benefits	3,763.82	3,221.11
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund

PRC Program	Function	Object	2020 Value
	2021 Value		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	208,155.03	227,138.74
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	40,573.34	45,417.42
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	24,052.35	33,282.15
	325 Montana Digital Academy		
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	22,258.03
	329 State - Miscellaneous Grants		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	1,131.99	1,257.12
360 State - Gifted & Talented			
Reimbursement 1XXX			
Instruction			
	2XX Personal Services - Employee Benefits	4,098.64	3,265.63
362 State Adult Education			
Reimbursement 1XXX			
Instruction			
	2XX Personal Services - Employee Benefits	4,667.93	4,387.78
	365 Indian Education for All		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	4,664.58	9,242.32
390 State Career & Technical Education			
Entitlement - Undistributed 1XXX			
Instruction			
	2XX Personal Services - Employee Benefits	207,819.21	195,593.23
610 Adult Continuing			
Education Programs			
1XXX Instruction			



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2XX Personal Services - Employee Benefits

3,044.34

3,568.80

650 Adult Education High School

Equivalency Programs 1XXX

Instruction

2XX Personal Services - Employee Benefits

21,213.00

24,662.42

710 School Sponsored

Extracurricular

Activities 34XX

Extracurricular -

Activities

2XX Personal Services - Employee Benefits

22,483.81

17,327.90

720 School Sponsored Athletics

35XX Extracurricular - Athletics

2XX Personal Services - Employee Benefits

108,318.93

115,686.45

890 Other Community Services

33XX Community Services

2XX Personal Services - Employee Benefits

5,588.64

5,648.29

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

3,605,522.13

3,186,225.29



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					2,146,626.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,354,829.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,186,225.29	(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)					1,315,230.89	(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	2021 Value
003	Jobs for Montana Graduates	
	3290 State - Other State Grants	9,982.64
036	HHS Cafeteria	
	1510 Interest Earnings	6.63
053	Helena High School Accounts	
	1510 Interest Earnings	89.67
	1700 Student Extracurricular Activity Receipts	60,727.32
	1900 Other Revenue from Local Sources	120.00
	9710 Residual Equity Transfers In	4,579.66
054	Capital High School Accounts	
	1510 Interest Earnings	346.05
	1700 Student Extracurricular Activity Receipts	65,073.01
	1900 Other Revenue from Local Sources	310.36
	5200 Sale or Compensation for Loss of Assets	7,331.00
	9710 Residual Equity Transfers In	11,806.42
056	MT Digital Academy	
	3250 Montana Digital Academy	131,053.16
082	Car Seat Project	
	1510 Interest Earnings	1.89
	1920 Contributions/Donations from Private Sources	5,400.00
096	Buckle Up MT FY20	
	4700 Federal Miscellaneous Grants from other State Agencies	9,141.57
097	Buckle Up MT FY21	
	4700 Federal Miscellaneous Grants from other State Agencies	38,531.46
100	Field Trips	
	1510 Interest Earnings	355.53
118	Make Up School	
	1981 Summer School Fees	90.00
124	MaC Student Services	
	1510 Interest Earnings	153.16
	3355 Medicaid - Miscellaneous	9,236.29
127	PCard Rebate	
	1510 Interest Earnings	2.84
	1920 Contributions/Donations from Private Sources	1,117.09
151	Share Our Strength-No Kid Hungry Breakfast Program	
	1920 Contributions/Donations from Private Sources	1,860.43
212	Nat'l Board Certification Teacher Stipend	
	3245 Professional Stipend State E-Grant	3,000.00



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226 Aggregate Reim/Indirects	
1510 Interest Earnings	360.01
1900 Other Revenue from Local Sources	1,407.50
1920 Contributions/Donations from Private Sources	100.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	97,124.73
270 MT Striving Readers MCLP FY20	
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	105,262.00
309 High Tier Community of Practice Grant	
5700 Resources Transferred from Other School Districts or Cooperatives	1,939.75
310 Title I, ESEA Schoolwide Program	
4940 Title I, ESEA, Schoolwide Program	17,216.00
311 Title I, ESEA Schoolwide Program	
4940 Title I, ESEA, Schoolwide Program	174,756.00
456 Vo Ed All Career & Tech Ed Programs	
1900 Other Revenue from Local Sources	224.42
3900 State - Career & Technical Education	108,213.61
461 Pre-Employment Trans Svs(Voc. Rehab)	
4740 Pre-Employment Transition Services (DPHHS)	39,000.00
470 Title I, Part D, Neglected, Delinquent & At-Risk Youth	
4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	1,432.00
506 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	17,696.00
508 Title VII, Indian Education	
4130 Title VI, Part A, Indian Education	23,613.52
538 Promotion of the Humanities	
4700 Federal Miscellaneous Grants from other State Agencies	1,626.40
543 Unified PE-CHS FY18	
1920 Contributions/Donations from Private Sources	225.00
544 Karen Cox Memorial - CHS	
1920 Contributions/Donations from Private Sources	500.00
547 SME STEM at CHS Prime	
1510 Interest Earnings	15.83
1900 Other Revenue from Local Sources	291.00
548 License Plates and Booster	
1510 Interest Earnings	12.16
1920 Contributions/Donations from Private Sources	550.00
562 Adult Basic Ed - State	
3620 State - Adult Education Reimbursement	30,678.00
563 Adult Basic Ed - Federal	
4540 Adult Basic & Literacy Education (ABLE)	62,551.00
653 HHS Library	
1510 Interest Earnings	12.82
1900 Other Revenue from Local Sources	352.03
654 CHS Library	
1510 Interest Earnings	3.22



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1900 Other Revenue from Local Sources	80.74
661 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	73,896.00
700 CARES - Governor's Coronavirus Relief Fund, Per-ANB	
7700 CARES - Governor's Coronavirus Relief Fund Per-ANB	1,197,503.00
765 CARES - State School Emergency Relief Fund	
7650 CARES - State School Emergency Relief Fund	344,458.00
766 CARES - State School Emergency Relief Fund	
7650 CARES - State School Emergency Relief Fund	39,862.00
773 IDEA, Part B, Special Education	
4560 IDEA, Part B, Special Education	115,115.00
775 CRRSA - State School Emergency Relief Fund II (ESSER II)	
7750 CRRSA - State School Emergency Relief Fund	1,016,144.00
777 Maintenance Sale Proceeds	
1510 Interest Earnings	3.34
5200 Sale or Compensation for Loss of Assets	418.56
787 ARP - State School Emergency Relief Fund (ESSER III)	
7850 ARP - State School Emergency Relief Fund	4,131.00
794 IDEA, Special Education State Personnel Development	
4580 IDEA, Special Education State Personnel Development	280.00
823 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	142,985.00
832 CHS Trolley	
1510 Interest Earnings	9.05
840 Dual Credit	
1510 Interest Earnings	43.01
850 Work Comp MSGIA Closeout FY16	
1510 Interest Earnings	69.11
851 Unemployment Credit On Account	
1510 Interest Earnings	39.51
854 ChS Wrestling Parents Donations	
1510 Interest Earnings	4.74
1920 Contributions/Donations from Private Sources	1,237.00
860 HEF Great Idea Grants	
1920 Contributions/Donations from Private Sources	17,924.69
861 Helena Education Foundation	
1900 Other Revenue from Local Sources	33,325.13
865 MBC Roof Damage Claim	
5200 Sale or Compensation for Loss of Assets	52,496.20

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:
4,085,504.26



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Current Expenditures, Other Financing Uses and				Fund
PRC Program	Function	2021 Value	Object	2020 Value
	003 Jobs for Montana Graduates			
	329 State - Miscellaneous Grants			
	1XXX Instruction			
	1XX Personal Services - Salaries			7,131.91
	2XX Personal Services - Employee Benefits			28.61
	5XX Other Purchased Services			312.10
	6XX Supplies and Materials			2,510.02
	003 Subtotal			<u>9,982.64</u>
53	Helena High School Accounts			
	1XX Regular Education Programs -			
	Elementary/Secondary 1XXX			
	Instruction			
	3XX Purchased Professional and Technical Services			1,525.43
	5XX Other Purchased Services			8,665.28
	6XX Supplies and Materials			58,431.25
	8XX Other Expenditures			1,384.10
	053 Subtotal			<u>70,006.06</u>
54	Capital High School Accounts			
	1XX Regular Education Programs -			
	Elementary/Secondary 1XXX			
	Instruction			
	3XX Purchased Professional and Technical Services			438.00
	5XX Other Purchased Services			600.00
	6XX Supplies and Materials			52,271.74
	8XX Other Expenditures			190.55
	054 Subtotal			<u>53,500.29</u>
	056 MT Digital Academy			
	325 Montana Digital Academy			
	1XXX Instruction			
	1XX Personal Services - Salaries			130,439.72
	2XX Personal Services - Employee Benefits			613.44
	056 Subtotal			<u>131,053.16</u>
	082 Car Seat Project			
	890 Other Community Services			
	33XX Community Services			



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Current Expenditures, Other Financing Uses and		Fund
6XX	Supplies and Materials	3,699.56
	082 Subtotal	3,699.56
95 Buckle Up MT FY19		
470 Federal Miscellaneous Grants from other State Agencies		
62XX Resources Transferred to Other School Districts or Cooperatives		
940	Indirect Costs	401.18
	095 Subtotal	401.18



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020 Value
		2021 Value	
96	Buckle Up MT FY20		
	470 Federal Miscellaneous Grants from		
	other State Agencies 1XXX		
	Instruction		
	1XX Personal Services - Salaries		7,366.85
	2XX Personal Services - Employee Benefits		1,249.43
	5XX Other Purchased Services		36.80
	6XX Supplies and Materials		87.31
	096 Subtotal		8,740.39
97	Buckle Up MT FY21		
	470 Federal Miscellaneous Grants from		
	other State Agencies 1XXX		
	Instruction		
	1XX Personal Services - Salaries		31,411.73
	2XX Personal Services - Employee Benefits		5,327.24
	5XX Other Purchased Services		115.00
	6XX Supplies and Materials		50.02
	62XX Resources Transferred to Other School Districts or Cooperatives		
	940 Indirect Costs		1,627.47
	097 Subtotal		38,531.46
100	Field Trips		
	1XX Regular Education Programs -		
	Elementary/Secondary 1XXX		
	Instruction		
	5XX Other Purchased Services		672.00
	100 Subtotal		672.00
	118 Make Up School		
	180 Summer School		
	1XXX Instruction		
	1XX Personal Services - Salaries		3,980.00
	2XX Personal Services - Employee Benefits		18.72
	8XX Other Expenditures		1,112.33
	118 Subtotal		5,111.05



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Current Expenditures, Other Financing Uses and		Fund
124 MaC Student Services		
280 Special Education - Local and State		
1XXX Instruction		
3XX Purchased Professional and Technical Services		2,165.04
124 Subtotal		<hr/> 2,165.04
151 Share Our Strength-No Kid		
Hungry Breakfast Program 910		
Food Services		
31XX Food Services		
6XX Supplies and Materials		1,860.43
151 Subtotal		<hr/> 1,860.43



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020 Value
	2021 Value		
	212 Nat'l Board Certification Teacher Stipend		
	329 State - Miscellaneous Grants		
	1XXX Instruction		
	1XX Personal Services - Salaries		3,000.00
	212 Subtotal		3,000.00
	226 Aggregate Reim/Indirects		
1XX Regular Education Programs -			
Elementary/Secondary 1XXX			
Instruction			
1XX Personal Services - Salaries			1,250.00
2XX Personal Services - Employee Benefits			5.88
6XX Supplies and Materials			9.96
23XX Support Services - General Administration			
2XX Personal Services - Employee Benefits			14.10
25XX Support Services - Business			
1XX Personal Services - Salaries			500.00
2XX Personal Services - Employee Benefits			2.35
4XX Purchased Property Services			1,639.63
6XX Supplies and Materials			14,927.34
8XX Other Expenditures			10,039.19
26XX Operation and Maintenance of Plant Services			
6XX Supplies and Materials			215.43
226 Subtotal			28,603.88
270 MT Striving Readers MCLP FY20			
423 Title II, Part E, Comprehensive Literacy			
Development (Striving Readers) 1XXX			
Instruction			
1XX Personal Services - Salaries			74,559.00
2XX Personal Services - Employee Benefits			11,001.67
5XX Other Purchased Services			7,643.66
6XX Supplies and Materials			11,099.46
21XX Support Services - Students			
5XX Other Purchased Services			1,347.00
6XX Supplies and Materials			1,934.67
62XX Resources Transferred to Other School Districts or Cooperatives			
940 Indirect Costs			3,316.56



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Current Expenditures, Other Financing Uses and

Fund

270 Subtotal

110,902.02

279 Montana Striving Readers Comprehensive Literacy Project BY19

423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)

62XX Resources Transferred to Other School Districts or Cooperatives

940 Indirect Costs

1,303.61

279 Subtotal

1,303.61



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020 Value
2021 Value			
309 High Tier Community of Practice Grant			
465 Federal Miscellaneous			
Grants from OPI			
1XXX Instruction			
	6XX Supplies and Materials		1,939.75
	309 Subtotal		<u>1,939.75</u>
310 Title I, ESEA Schoolwide Program			
494 Title I, ESEA, Schoolwide Program			
1XXX Instruction			
	1XX Personal Services - Salaries		7,825.24
	2XX Personal Services - Employee Benefits		1,126.05
21XX Support Services - Students			
	5XX Other Purchased Services		3,734.45
	6XX Supplies and Materials		3,774.00
62XX Resources Transferred to Other School Districts or Cooperatives			
	940 Indirect Costs		756.26
	310 Subtotal		<u>17,216.00</u>
311 Title I, ESEA Schoolwide Program			
494 Title I, ESEA, Schoolwide Program			
1XXX Instruction			
	1XX Personal Services - Salaries		125,409.59
	2XX Personal Services - Employee Benefits		17,309.95
	3XX Purchased Professional and Technical Services		23,011.50
	5XX Other Purchased Services		49.28
21XX Support Services - Students			
	6XX Supplies and Materials		1,267.14
	8XX Other Expenditures		450.00
62XX Resources Transferred to Other School Districts or Cooperatives			
	940 Indirect Costs		7,258.54
	311 Subtotal		<u>174,756.00</u>
456 Vo Ed All Career & Tech Ed Programs			
390 State Career & Technical Education			
Entitlement - Undistributed 1XXX			
Instruction			
	3XX Purchased Professional and Technical Services		554.00



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Current Expenditures, Other Financing Uses and		Fund
4XX Purchased Property Services		322.02
5XX Other Purchased Services		633.67
6XX Supplies and Materials		102,444.11
8XX Other Expenditures		3,225.00
710 School Sponsored		
Extracurricular		
Activities 34XX		
Extracurricular -		
Activities		
6XX Supplies and Materials		1,570.63
456 Subtotal		<hr/> 108,749.43



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020 Value
	2021 Value		
	461 Pre-Employment Trans Svs(Voc. Rehab)		
474 Pre-Employment Transition			
Services (DPHHS) 1XXX			
Instruction			
1XX Personal Services - Salaries			4,902.14
2XX Personal Services - Employee Benefits			816.90
3XX Purchased Professional and Technical Services			1,000.00
6XX Supplies and Materials			2,040.23
62XX Resources Transferred to Other School Districts or Cooperatives			
940 Indirect Costs			386.28
461 Subtotal			9,145.55
470 Title I, Part D, Neglected, Delinquent & At-Risk Youth			
427 Title I, Part D, Neglected,			
Delinquent & At-Risk Youth			
21XX Support Services -			
Students			
6XX Supplies and Materials			1,377.56
470 Subtotal			1,377.56
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			54.44
479 Subtotal			54.44
506 Title I, Part A, Improvement Grants			
420 Title I, Part A, Improving			
Basic Programs 1XXX			
Instruction			
3XX Purchased Professional and Technical Services			1,373.45
6XX Supplies and Materials			8,345.84
21XX Support Services - Students			
3XX Purchased Professional and Technical Services			7,200.00
62XX Resources Transferred to Other School Districts or Cooperatives			
940 Indirect Costs			776.71



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Current Expenditures, Other Financing Uses and		Fund
506 Subtotal		17,696.00
508 Title VII, Indian Education		
413 Title VI, Part A, Indian Education		
1XXX Instruction		
1XX Personal Services - Salaries		19,901.58
2XX Personal Services - Employee Benefits		2,714.94
62XX Resources Transferred to Other School Districts or Cooperatives		
940 Indirect Costs		997.00
508 Subtotal		<u>23,613.52</u>



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020 Value
	2021 Value		
	538 Promotion of the Humanities		
470 Federal Miscellaneous Grants from			
other State Agencies 1XXX			
	Instruction		
	5XX Other Purchased Services		1,141.20
	6XX Supplies and Materials		485.20
	538 Subtotal		<u>1,626.40</u>
	543 Unified PE-CHS FY18		
1XX Regular Education Programs -			
Elementary/Secondary 1XXX			
	Instruction		
	6XX Supplies and Materials		161.31
	543 Subtotal		<u>161.31</u>
	544 Karen Cox Memorial - CHS		
1XX Regular Education Programs -			
Elementary/Secondary 1XXX			
	Instruction		
	6XX Supplies and Materials		500.00
	544 Subtotal		<u>500.00</u>
	548 License Plates and Booster		
1XX Regular Education Programs -			
Elementary/Secondary 1XXX			
	Instruction		
	6XX Supplies and Materials		4,269.60
	548 Subtotal		<u>4,269.60</u>
	562 Adult Basic Ed - State		
362 State Adult Education			
Reimbursement 1XXX			
	Instruction		
	1XX Personal Services - Salaries		29,265.86
	2XX Personal Services - Employee Benefits		116.14



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Current Expenditures, Other Financing Uses and

Fund

62XX Resources Transferred to Other School Districts or Cooperatives

940 Indirect Costs	1,296.00
562 Subtotal	30,678.00

563 Adult Basic Ed - Federal

454 Adult Basic & Literacy

Education (ABLE)

1XXX Instruction

1XX Personal Services - Salaries	52,013.30
2XX Personal Services - Employee Benefits	7,895.70

62XX Resources Transferred to Other School Districts or Cooperatives

940 Indirect Costs	2,642.00
563 Subtotal	62,551.00



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Current Expenditures, Other Financing Uses and				Fund	
PRC	Program	Function	Object	2020 Value	2021 Value
653	HHS Library				
1XX Regular Education Programs -					
Elementary/Secondary 222X					
Educational Media Services					
	6XX	Supplies and Materials			99.99
	653	Subtotal			99.99
661 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)					
423 Title II, Part E, Comprehensive Literacy					
Development (Striving Readers) 1XXX					
Instruction					
	1XX	Personal Services - Salaries			709.53
	2XX	Personal Services - Employee Benefits			125.09
	3XX	Purchased Professional and Technical Services			39,275.00
	5XX	Other Purchased Services			599.00
	6XX	Supplies and Materials			23,123.14
62XX Resources Transferred to Other School Districts or Cooperatives					
	940	Indirect Costs			3,121.39
	661	Subtotal			66,953.15
700 CARES - Governor's Coronavirus Relief Fund, Per-ANB					
770 CARES - Governor's Coronavirus					
Relief Fund Per-ANB 1XXX					
Instruction					
	1XX	Personal Services - Salaries			168,523.99
	2XX	Personal Services - Employee Benefits			24,403.32
	3XX	Purchased Professional and Technical Services			15,421.06
	5XX	Other Purchased Services			37,100.17
	6XX	Supplies and Materials			119,524.54
21XX Support Services - Students					
	1XX	Personal Services - Salaries			527.48
	2XX	Personal Services - Employee Benefits			83.05
	4XX	Purchased Property Services			2,648.49
	5XX	Other Purchased Services			1,793.27
	6XX	Supplies and Materials			3,011.25
222X Educational Media Services					
	6XX	Supplies and Materials			1,918.13
24XX Support Services - School Administration					
	1XX	Personal Services - Salaries			514.32



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Current Expenditures, Other Financing Uses and

Fund

2XX Personal Services - Employee Benefits

81.96

25XX Support Services - Business

4XX Purchased Property Services

141.74

5XX Other Purchased Services

66,165.03

6XX Supplies and Materials

268,153.57

7XX Property and Equipment Acquisition

5,068.00



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020
	Value 2021 Value 26XX	Operation and Maintenance of Plant Services	
	1XX Personal Services - Salaries		9,246.49
	2XX Personal Services - Employee Benefits		1,497.81
	5XX Other Purchased Services		531.14
	6XX Supplies and Materials		408,466.57
	7XX Property and Equipment Acquisition		3,675.00
27XX	Student Transportation Services		
	6XX Supplies and Materials		46,391.73
	700 Subtotal		1,184,888.11
765	CARES - State School Emergency Relief Fund		
	765 CARES - State School		
	Emergency Relief Fund		
	1XXX Instruction		
	1XX Personal Services - Salaries		268,087.40
	2XX Personal Services - Employee Benefits		37,394.36
	4XX Purchased Property Services		1,000.00
	5XX Other Purchased Services		1,607.65
	6XX Supplies and Materials		728.85
	21XX Support Services - Students		
	1XX Personal Services - Salaries		300.00
	2XX Personal Services - Employee Benefits		52.89
	25XX Support Services - Business		
	5XX Other Purchased Services		1,267.00
	26XX Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries		290.98
	2XX Personal Services - Employee Benefits		55.79
	3XX Purchased Professional and Technical Services		10,112.85
	6XX Supplies and Materials		3,889.48
4XXX	Facilities Acquisition and Construction Services		
	7XX Property and Equipment Acquisition		4,553.50
	62XX Resources Transferred to Other School Districts or Cooperatives		
	940 Indirect Costs		15,117.25
	765 Subtotal		344,458.00
	766 CARES - State School Emergency Relief Fund		
	765 CARES - State School		
	Emergency Relief Fund		
	1XXX Instruction		



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Current Expenditures, Other Financing Uses and		Fund
1XX Personal Services - Salaries		35,964.57
2XX Personal Services - Employee Benefits		2,148.83
62XX Resources Transferred to Other School Districts or Cooperatives		
940 Indirect Costs		1,748.60
766 Subtotal		<u>39,862.00</u>



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020
Value2021 Value 773 IDEA, Part B, Special Education			
456 IDEA, Part B, Special Education			
21XX Support Services - Students			
	1XX Personal Services - Salaries		95,830.37
	2XX Personal Services - Employee Benefits		14,422.95
62XX Resources Transferred to Other School Districts or Cooperatives			
	940 Indirect Costs		4,861.68
	773 Subtotal		115,115.00
775 CRRSA - State School Emergency			
Relief Fund II (ESSER II) 775			
CRRSA - State School Emergency			
Relief Fund - Basic			
1XXX Instruction			
	1XX Personal Services - Salaries		79,873.02
	2XX Personal Services - Employee Benefits		13,567.65
	3XX Purchased Professional and Technical Services		2,160.00
	4XX Purchased Property Services		125.00
	5XX Other Purchased Services		7,379.77
	6XX Supplies and Materials		84,660.26
21XX Support Services - Students			
	5XX Other Purchased Services		2.73
24XX Support Services - School Administration			
	6XX Supplies and Materials		36.38
25XX Support Services - Business			
	5XX Other Purchased Services		5,754.91
	6XX Supplies and Materials		12,902.55
	7XX Property and Equipment Acquisition		8,518.80
26XX Operation and Maintenance of Plant Services			
	1XX Personal Services - Salaries		55,734.95
	2XX Personal Services - Employee Benefits		8,373.16
	3XX Purchased Professional and Technical Services		439.35
	6XX Supplies and Materials		529,527.44
27XX Student Transportation Services			
	6XX Supplies and Materials		7,491.44
4XXX Facilities Acquisition and Construction Services			
	7XX Property and Equipment Acquisition		156,677.39
62XX Resources Transferred to Other School Districts or Cooperatives			



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Current Expenditures, Other Financing Uses and		Fund
940 Indirect Costs		42,919.20
775 Subtotal		<hr/> 1,016,144.00



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020
Value2021 Value 787	ARP - State School Emergency Relief Fund (ESSER III)		
787	ARP - State School Emergency Relief		
	Fund - Learning Loss 1XXX		
	Instruction		
	1XX	Personal Services - Salaries	3,363.75
	2XX	Personal Services - Employee Benefits	593.03
	62XX	Resources Transferred to Other School Districts or Cooperatives	
	940	Indirect Costs	174.22
		787 Subtotal	4,131.00
	794	IDEA, Special Education State Personnel Development	
	458	IDEA, Special Education State	
		Personnel Development 1XXX	
		Instruction	
	1XX	Personal Services - Salaries	238.02
	2XX	Personal Services - Employee Benefits	41.98
		794 Subtotal	280.00
	823	Vo Ed Carl Perkins Basic Grant	
	451	Carl Perkins (Federal Career & Technical	
		Education) - Basic Grant 1XXX	
		Instruction	
	1XX	Personal Services - Salaries	12,714.89
	2XX	Personal Services - Employee Benefits	17.63
	3XX	Purchased Professional and Technical Services	10,000.00
	5XX	Other Purchased Services	6,226.75
	6XX	Supplies and Materials	51,660.45
	7XX	Property and Equipment Acquisition	67,276.43
	8XX	Other Expenditures	4,555.00
	62XX	Resources Transferred to Other School Districts or Cooperatives	
	940	Indirect Costs	3,148.74
		823 Subtotal	155,599.89
854	ChS Wrestling		
	Parents Donations		
	720 School		
	Sponsored Athletics		



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Current Expenditures, Other Financing Uses and

Fund

35XX Extracurricular - Athletics

6XX Supplies and Materials	1,079.81
854 Subtotal	1,079.81

860 HEF Great Idea Grants

890 Other Community Services

33XX Community Services

6XX Supplies and Materials	13,059.89
7XX Property and Equipment Acquisition	4,864.80
860 Subtotal	17,924.69



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Current Expenditures, Other Financing Uses and			Fund
PRC Program	Function	Object	2020
Value2021 Value 861 Helena Education Foundation			
890 Other Community Services			
33XX Community Services			
1XX Personal Services - Salaries			33,188.60
2XX Personal Services - Employee Benefits			136.53
861 Subtotal			33,325.13
865 MBC Roof Damage Claim			
1XX Regular Education Programs - Elementary/Secondary			
4XXX Facilities Acquisition and Construction Services			
7XX Property and Equipment Acquisition			19,910.10
865 Subtotal			19,910.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			3,923,638.20

Schedule Of Changes Worksheet			Fund Code 15
Beginning Fund Balance			579,647.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			4,085,504.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			3,923,638.20 (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	261,341.99	Less Last Year	29,908.96 (4b)
			231,433.03 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			972,946.15 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Jobs for Montana Graduates	9,982.64	9,982.64	0.00
036 HHS Cafeteria	6.63	0.00	6.63
053 Helena High School Accounts	65,516.65	70,006.06	-4,489.41
054 Capital High School Accounts	84,866.84	53,500.29	31,366.55
056 MT Digital Academy	131,053.16	131,053.16	0.00
082 Car Seat Project	5,401.89	3,699.56	1,702.33
095 Buckle Up MT FY19	0.00	401.18	-401.18
096 Buckle Up MT FY20	9,141.57	8,740.39	401.18
097 Buckle Up MT FY21	38,531.46	38,531.46	0.00



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100 Field Trips	355.53	672.00	-316.47
118 Make Up Salary	90.00	5,111.05	5,021.05
124 MaC Student Services	9,389.45	2,165.04	7,224.41
127 PCard Rebate	1,119.93	0.00	1,119.93

Current Expenditures, Other Financing Uses and

Fund



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
151 Share Our Strength-No Kid Hungry Breakfast Program	1,860.43	1,860.43	0.00
212 Nat'l Board Certification Teacher Stipend	3,000.00	3,000.00	0.00
226 Aggregate Reim/Indirects	98,992.24	28,603.88	70,388.36
270 MT Striving Readers MCLP FY20	105,262.00	110,902.02	-5,640.02
279 Montana Striving Readers Comprehensive Literacy Project BY19	0.00	1,303.61	-1,303.61
309 High Tier Community of Practice Grant	1,939.75	1,939.75	0.00
310 Title I, ESEA Schoolwide Program	17,216.00	17,216.00	0.00
311 Title I, ESEA Schoolwide Program	174,756.00	174,756.00	0.00
456 Vo Ed All Career & Tech Ed Programs	108,438.03	108,749.43	-311.40
461 Pre-Employment Trans Svs(Voc. Rehab)	39,000.00	9,145.55	29,854.45
470 Title I, Part D, Neglected, Delinquent & At-Risk Youth	1,432.00	1,377.56	54.44
479 Title I, Part D, Neglected, Delinquent & At-Risk Youth	0.00	54.44	-54.44
506 Title I, Part A, Improvement Grants	17,696.00	17,696.00	0.00
508 Title VII, Indian Education	23,613.52	23,613.52	0.00
538 Promotion of the Humanities	1,626.40	1,626.40	0.00
543 Unified PE-CHS FY18	225.00	161.31	63.69
544 Karen Cox Memorial - CHS	500.00	500.00	0.00
547 SME STEM at CHS Prime	306.83	0.00	306.83
548 License Plates and Booster	562.16	4,269.60	-3,707.44
562 Adult Basic Ed - State	30,678.00	30,678.00	0.00
563 Adult Basic Ed - Federal	62,551.00	62,551.00	0.00
653 HHS Library	364.85	99.99	264.86
654 CHS Library	83.96	0.00	83.96
661 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	73,896.00	66,953.15	6,942.85
700 CARES - Governor's Coronavirus Relief Fund, Per-ANB	1,197,503.00	1,184,888.11	12,614.89
765 CARES - State School Emergency Relief Fund	344,458.00	344,458.00	0.00
766 CARES - State School Emergency Relief Fund	39,862.00	39,862.00	0.00
773 IDEA, Part B, Special Education	115,115.00	115,115.00	0.00
775 CRRSA - State School Emergency Relief Fund II (ESSER II)	1,016,144.00	1,016,144.00	0.00
777 Maintenance Sale Proceeds	421.90	0.00	421.90
787 ARP - State School Emergency Relief Fund (ESSER III)	4,131.00	4,131.00	0.00
794 IDEA, Special Education State Personnel Development	280.00	280.00	0.00
823 Vo Ed Carl Perkins Basic Grant	142,985.00	155,599.89	-12,614.89
832 CHS Trolley	9.05	0.00	9.05
840 Dual Credit	43.01	0.00	43.01
850 Work Comp MSGIA Closeout FY16	69.11	0.00	69.11
851 Unemployment Credit On Account	39.51	0.00	39.51
854 ChS Wrestling Parents Donations	1,241.74	1,079.81	161.93
860 HEF Great Idea Grants	17,924.69	17,924.69	0.00
861 Helena Education Foundation	33,325.13	33,325.13	0.00
865 MBC Roof Damage Claim	52,496.20	19,910.10	32,586.10
Total	4,085,504.26	3,923,638.20	161,866.06



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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				2020 Value	2021 Value
	1111	District Levy - Real Property			342,190.71	367,096.71
	1112	District Levy - Personal Property			9,830.76	9,862.68
	1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles			0.00	415.24
	1114	District Levy - Personal Property/Mobile Homes			1,783.52	1,906.49
	1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes			673.95	286.09
	1190	Penalties and Interest on Taxes			486.87	653.57
	1510	Interest Earnings			1,723.14	326.77
	1900	Other Revenue from Local Sources			286.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:					356,975.07	380,547.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17		
PRC	Program	Function	Object		2020 Value	2021 Value	
	610 Adult Continuing Education Programs						
		1XXX Instruction					
		1XX	Personal Services - Salaries		121,574.66	126,703.34	
		2XX	Personal Services - Employee Benefits		497.38	505.07	
		3XX	Purchased Professional and Technical Services		7,531.90	6,229.26	
		5XX	Other Purchased Services		1,156.42	432.48	
		6XX	Supplies and Materials		222.93	276.57	
		24XX Support Services - School Administration					
		1XX	Personal Services - Salaries		27,135.85	29,601.85	
		2XX	Personal Services - Employee Benefits		120.88	127.61	
		5XX	Other Purchased Services		0.00	300.00	
	650 Adult Education High School Equivalency Programs						
		1XXX Instruction					
		1XX	Personal Services - Salaries		144,740.72	165,116.25	
		2XX	Personal Services - Employee Benefits		613.85	681.66	
		4XX	Purchased Property Services		123.16	0.00	
		5XX	Other Purchased Services		9,194.17	11,947.63	
	999 Undistributed						
		62XX Resources Transferred to Other School Districts or Cooperatives					
		920	Resources Transferred to Other School Districts or Cooperatives		60,000.00	30,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					372,911.92	371,921.72	



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					130,339.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					380,547.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					371,921.72	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					138,964.90	(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	2020 Value	2021 Value
	1311 Driver's Education Fees	137,860.00	145,490.00
	1510 Interest Earnings	196.82	16.73
	1900 Other Revenue from Local Sources	0.00	121.65
	3260 State - Driver's Education Reimbursement	41,016.62	45,490.10
	5200 Sale or Compensation for Loss of Assets	0.00	7,237.80
	6100 Material Prior Period Revenue Adjustments	0.00	21,057.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		179,073.44	219,413.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	110,891.68	166,465.35
			2XX Personal Services - Employee Benefits	505.87	781.77
			4XX Purchased Property Services	44,566.42	21,803.72
			5XX Other Purchased Services	10,722.64	21,379.56
			6XX Supplies and Materials	5,962.27	6,195.33
			8XX Other Expenditures	628.55	129.60
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	3,031.47	2,278.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				176,308.90	219,033.55

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						45,277.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						219,413.35 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						219,033.55 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	211.24	Less Last Year	341.29	(4b)		-130.05
						-130.05 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						45,527.30 (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

PRC Revenue	Value	2020 Value	2021
1111 District Levy - Real Property		536,617.37	541,231.14
1112 District Levy - Personal Property		15,434.63	14,571.95
1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles		661.39	611.44
1114 District Levy - Personal Property/Mobile Homes		2,889.21	2,889.72
1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes		530.54	448.40
1190 Penalties and Interest on Taxes		798.08	1,014.06
1510 Interest Earnings		10,408.42	1,633.25
1900 Other Revenue from Local Sources		37,748.43	37,847.47
1920 Contributions/Donations from Private Sources		0.00	1,312.50
1945 Fees - Users/Resale of Supplies		0.00	13,125.00
3281 State - Technology Aid		19,307.12	18,685.55
5200 Sale or Compensation for Loss of Assets		10,994.50	1,617.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		635,389.69	634,987.48

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

Fund Code 28

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs -					
Elementary/Secondary 1XXX					
Instruction					
	4XX	Purchased Property Services		486.15	341.00
	5XX	Other Purchased Services		1,219.37	35.00
	6XX	Supplies and Materials		209,146.46	70,516.09
21XX Support Services - Students					
	8XX	Other Expenditures		0.00	171.06
222X Educational Media Services					
	6XX	Supplies and Materials		0.00	81.90
24XX Support Services - School Administration					
	6XX	Supplies and Materials		0.00	282.97
258X Admin. Tech. - Technology Coordinator					
	1XX	Personal Services - Salaries		333,303.99	400,022.01
	2XX	Personal Services - Employee Benefits		1,421.60	1,690.57
	3XX	Purchased Professional and Technical Services		11,828.85	42,017.69
	4XX	Purchased Property Services		2,197.51	7,705.15
	5XX	Other Purchased Services		92,684.27	110,425.19



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6XX Supplies and Materials	103,418.50	12,337.40
7XX Property and Equipment Acquisition	38,456.37	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	6,634.58
5XX Other Purchased Services	21,261.31	12,979.61



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

Schedule Of Changes Worksheet

Fund Code 28

						815,424.38
						665,240.22
Beginning Fund Balance						587,397.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						634,987.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						665,240.22 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	350.05	Less Last Year	316.66	(4b)		33.39
						33.39 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						557,178.34 (5)



Trustees' Financial Summary

FY2020-21

Submit ID:

25 Lewis & Clark County

0488 Helena H S

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	2020 Value	2021 Value	
	1510 Interest Earnings	678.72	76.46	
	1925 Innovative Education Payment	142.50	285.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		821.22	361.46	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs -				
	Elementary/Secondary 23XX				
	Support Services - General				
	Administration				
	3XX	Purchased Professional and Technical Services		15,142.00	0.00
	24XX Support Services - School Administration				
	3XX	Purchased Professional and Technical Services		0.00	35,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,142.00	35,000.00

Schedule Of Changes Worksheet				Fund Code 29
Beginning Fund Balance				35,197.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				361.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				35,000.00 (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)				559.40 (5)



Trustees' Financial Summary

FY2020-21

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25 Lewis & Clark County

0488 Helena H S

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	2020 Value	2021 Value
	1111 District Levy - Real Property	174,584.44	196,992.56
	1112 District Levy - Personal Property	4,929.46	5,280.33
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	216.66	223.07
	1114 District Levy - Personal Property/Mobile Homes	789.65	1,006.46
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	229.34	146.89
	1190 Penalties and Interest on Taxes	200.66	333.69
	1510 Interest Earnings	17.63	26.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		180,967.84	204,009.53

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

PRC	Program	Function	Object	2020 Value	2021 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	168,935.30	168,960.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				168,935.30	168,960.30

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	525.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	204,009.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	168,960.30	(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)	35,575.13	(5)



Trustees' Financial Summary

FY2020-21

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25 Lewis & Clark County

0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	Value	2020 Value	2021
1111 District Levy - Real Property		871,896.14	882,589.73
1112 District Levy - Personal Property		25,240.86	23,758.32
1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles		1,071.90	997.11
1114 District Levy - Personal Property/Mobile Homes		4,935.10	4,717.37
1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes		834.35	726.71
1190 Penalties and Interest on Taxes		1,394.22	1,826.75
1510 Interest Earnings		36,303.47	4,288.99
1900 Other Revenue from Local Sources		11,770.89	4,293.71
3283 State - School Major Maintenance Aid (SMMA)		149,881.23	143,329.89
5200 Sale or Compensation for Loss of Assets		0.00	5,887.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,103,328.16	1,072,415.58

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

Fund Code 61

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs -					
Elementary/Secondary 1XXX					
Instruction					
			3XX Purchased Professional and Technical Services	1,300.00	0.00
			6XX Supplies and Materials	5,200.00	228.95
222X Educational Media Services					
			7XX Property and Equipment Acquisition	0.00	9,537.63
26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services	49,709.51	10,061.27
			4XX Purchased Property Services	253,837.23	70,704.16
			6XX Supplies and Materials	30,950.94	39,914.00
			7XX Property and Equipment Acquisition	48,755.55	79,545.41
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	1,106,879.82	1,402,730.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,496,633.05	1,612,721.66



Trustees' Financial Summary

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25 Lewis & Clark County

0488 Helena H S

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					2,707,667.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,072,415.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,612,721.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	971,126.95	Less Last Year	1,006,981.30	(4b)	-35,854.35	
					-35,854.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,131,506.87	(5)



Trustees' Financial Summary

FY2020-21

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25 Lewis & Clark County

0488 Helena H S

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	2020 Value	2021 Value
	1510 Interest Earnings	567.78	404.62
	1530 Net Increase (Decrease) in the Fair Value of Investments	3,226.78	383.59
	1920 Contributions/Donations from Private Sources	<u>4,485.20</u>	<u>29,429.86</u>
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,279.76</u>	<u>30,218.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	<u>12,300.00</u>	<u>21,500.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>12,300.00</u>	<u>21,500.00</u>

Schedule Of Changes Worksheet					Fund Code 81
Beginning Fund Balance					252,331.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,218.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,500.00 (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)					261,049.26 (5)



Trustees' Financial Summary

FY2020-21

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	2020 Value	2021 Value
	1510 Interest Earnings	12,649.82	2,105.27
	1700 Student Extracurricular Activity Receipts	1,717,410.06	490,956.99
	1900 Other Revenue from Local Sources	30,288.31	39,722.74
	9710 Residual Equity Transfers In	0.00	4.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,760,348.19	532,789.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84
PRC	Program	Function	Object	2020 Value	2021 Value
7XX Extracurricular Athletics and Activities					
3XXX Operation of Non-Educational Services					
	XXX	Student Extracurricular		1,709,512.30	436,866.78
999 Undistributed					
9999 Undistributed					
	971	Residual Equity Transfers Out		0.00	18,998.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,709,512.30	455,864.85

Schedule Of Changes Worksheet					Fund Code 84
Beginning Fund Balance					411,476.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					532,789.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					455,864.85 (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	227.49	Less Last Year	3,697.53	(4b)	-3,470.04
					-3,470.04 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					484,930.12 (5)



Trustees' Financial Summary

FY2020-21

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0488 Helena H S

Detail Expenditure

Fund	Account		Description	2020 Value	2021 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	835,441.94	826,508.79
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	961,979.69	1,048,468.81
XX	39X	1XXX	112 Certified Teacher Staff Salaries	1,438,010.10	1,340,669.57
XX	427	1XXX	112 Certified Teacher Staff Salaries	190.00	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	159,905.00	0.00
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	13,573,582.40	13,058,239.63
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	0.00	57,036.28
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	7,084.56
XX	XXX	26XX	41X Energy Utility Services	545,936.26	492,830.08
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	76,354.25	804,703.52
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	992,796.90	810,167.71
XX	XXX	4XXX	73X Major Equipment-New	46,980.67	14,000.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	355 Technology Contracted Services	11,012.29	42,542.69
XX	XXX	XXXX	455 Technology Repairs and Rental	5,776.16	12,215.11
XX	XXX	XXXX	535 Technology Communication Services	106,120.81	116,966.58
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	300.00	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	11,289.57	3,083.49
XX	XXX	XXXX	682 Technology Supplies	90,973.65	21,675.12
XX	XXX	XXXX	735 Technology Equipment and Software	0.00	0.00



Trustees' Financial Summary

FY2020-21

Submit ID:

25 Lewis & Clark County

0488 Helena H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	422,713.20
b. Related Services Block Grant Entitlement	140,904.40
c. Total Entitlements Subject to Reversion	563,617.60

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)]	749,611.41
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,210,359.97
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 FY2023 Maximum Budget: 100%



Trustees' Financial Summary

FY2020-21

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	1,211,912.98	420,642.95	0.00	0.00	0.00
280	1XXX	2XX	4,093.90	2,103.21	0.00	0.00	0.00
280	1XXX	3XX	4,540.73	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	678.61	1,360.00	0.00	0.00	0.00
280	1XXX	6XX	13,992.94	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	315,677.03	0.00	0.00	0.00	0.00
280	21XX	2XX	1,244.01	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	224.00	0.00	0.00	0.00	0.00
280	21XX	5XX	3,222.69	0.00	0.00	0.00	0.00
280	21XX	6XX	3,061.83	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	217,603.68	0.00	0.00	0.00	0.00
280	24XX	2XX	931.23	0.00	0.00	0.00	0.00
280	24XX	3XX	96.00	0.00	0.00	0.00	0.00
280	24XX	4XX	104.01	0.00	0.00	0.00	0.00
280	24XX	5XX	4,447.71	1,723.49	0.00	0.00	0.00
280	24XX	6XX	2,698.97	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			1,784,530.32	425,829.65	0.00	0.00	0.00

2,210,359.97

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 FY21 in TEAMS.

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	121,354.25	0.00	3,128,733.29
Buildings	28,501,881.25	0.00	1,324,148.19	0.00	29,826,029.44
*** Machinery and Equipment	3,162,144.02	0.00	1,019,729.26	1,253,973.32	2,927,899.96
Construction in Progress	128,508.34	0.00	221,953.41	128,508.34	221,953.41
Totals at Historical Cost	34,799,912.65	0.00	2,687,185.11	1,382,481.66	36,104,616.10
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	34,799,912.65	0.00	2,687,185.11	1,382,481.66	36,104,616.10

* 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 FY2021	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	412,233.59	0.00	0.00
School Administration (24XX)	1,736.88	0.00	0.00
Financial Administration (25XX)	30,745.66	0.00	0.00
Operations and Maintenance (26XX)	95,308.77	0.00	0.00
Transportation (27XX)	15,841.69	0.00	0.00
Extracurricular (34XX, 35XX)	22,929.34	0.00	0.00
Total Depreciation for FY2021	578,795.93	0.00	0.00

*** Has comment.

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2020	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2021) [a+b-c-d]	(f) Current Portion Due FY2022	(g) Long-Term Portion Due FY2023
Governmental Activities *							
Compensated Absences	1,952,657.68		0.00	0.00	1,952,657.68	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,952,657.68		0.00	0.00	1,952,657.68	0.00	0.00

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

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

Net Pension Liability FY2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	2,649,235.40	911,351.35	0.00	3,560,586.75
Net Pension - TRS	21,488,653.20	0.00	0.00	21,488,653.20



**HELENA SCHOOL DISTRICT #1
2021-2022 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
Janet Armstrong	Trustee	2024
Terry Beaver	Trustee	2024
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

Rex Weltz	Superintendent
T. Janelle Mickelson	Business Services Administrator
Katrina Chaney	County Superintendent
Leo Gallagher	County Attorney

Helena Public Schools Budget Overview

Fund	<u>Helena Elementary District No. 1</u>				<u>Helena High School District No. 1</u>			
	FY 2020-21 Budget	FY 2021-22 Budget		Change %	FY 2020-21 Budget	FY 2021-22 Budget	Change \$	Change %
General	38,198,942.49	38,593,891.01	394,948.52	1.03%	22,918,119.09	22,924,702.78	6,583.69	0.03%
Transportation	5,051,238.21	5,202,446.05	151,207.84	2.99%	1,859,338.22	1,759,868.58	(99,469.64)	-5.35%
Tuition	1,541,953.47	1,818,863.41	276,909.94	17.96%	434,579.22	428,181.27	(6,397.95)	-1.47%
Retirement	5,935,115.67	5,996,716.35	61,600.68	1.04%	3,721,844.47	\$3,864,650.29	142,805.82	3.84%
Adult Education	384,775.60	373,400.99	(11,374.61)	-2.96%	379,933.30	345,697.93	(34,235.37)	-9.01%
Technology	640,281.36	686,148.09	45,866.73	7.16%	1,165,266.58	1,130,028.05	(35,238.53)	-3.02%
Flexibility	51,218.70	11,769.67	(39,449.03)	-77.02%	35,197.94	145,735.95	110,538.01	314.05%
Debt Service	5,030,075.00	4,972,875.00	(57,200.00)	-1.14%	204,000.00	200,000.00	(4,000.00)	-1.96%
Building Reserve	3,778,184.44	2,188,452.56	(1,589,731.88)	-42.08%	2,758,386.00	2,187,220.99	(571,165.01)	-20.71%
Total	60,611,784.94	59,844,563.13	(767,221.81)	-1.27%	33,476,664.82	32,986,085.84	(490,578.98)	-1.47%

<u>Fund</u>	<u>Combined</u>		Change \$	Change %
	FY 2020-21 Budget	FY 2021-22 Budget		
General	61,117,061.58	61,518,593.79	401,532.21	0.66%
Transportation	6,910,576.43	6,962,314.63	51,738.20	0.75%
Tuition	1,976,532.69	2,247,044.68	270,511.99	13.69%
Retirement	9,656,960.14	9,861,366.64	204,406.50	2.12%
Adult Education	764,708.90	719,098.92	(45,609.98)	-5.96%
Technology	1,805,547.94	1,816,176.14	10,628.20	0.59%
Flexibility	86,416.64	157,505.62	71,088.98	82.26%
Debt Service	5,234,075.00	5,172,875.00	(61,200.00)	-1.17%
Building Reserve	6,536,570.44	4,375,673.55	(2,160,896.89)	-33.06%
Total	94,088,449.76	92,830,648.97	(1,257,800.79)	-1.34%

HIGHLIGHTS

District-Wide:

- Salary Increases:
 - A new teacher salary matrix was implemented in FY 2022. The District moved away from PCAP to a traditional steps and lanes matrix.
 - Market adjustments were made to both the Administration and Independents' salaries in FY 2021 and a new matrix was implemented for Administration in FY 2021.
 - Market adjustments were done in the 2019-2020 years and Custodians, Para Educators, Secretaries, Carpenters, and Craft Positions all received steps for FY 2022.
- Health Benefits increased \$23 from \$820 per month to \$843 per month

Salaries & Health Benefits (all funds)	2021 Actual	2022 Budgeted	Increase/Decrease
Administrative Salaries	\$4,777,486	\$4,802,401	\$24,914
Educator Salaries	\$35,635,791	\$37,268,465	\$1,632,674
Professional Salaries	\$5,530,082	\$6,070,249	\$540,167
Technical Salaries	\$3,628,561	\$3,559,803	(\$68,758)
Clerical Salaries	\$2,873,272	\$2,725,584	(\$147,688)
Service Worker Salaries	\$3,088,385	\$3,023,270	(\$65,114)
Para Professional Salaries	\$5,905,334	\$5,751,467	(\$153,867)

- The slight increase in administrative salaries reflects steps
 - The increase in teacher salaries reflects placement of staff on the new matrix.
 - The decrease in technical, service worker and para professional salaries reflects non-renewal of temporary COVID staff.
 - The decrease in secretary salaries reflects the retirement of veteran staff and an anticipated reduction in sick leave cash outs.
- Other budgeted increases:
 - Utilities – 4% increase based on historical increases.
 - Property and liability insurance – 6% increase, primarily due to a market increase in cyber and technology insurance.

General Fund:

Elementary Average Number Belonging (ANB) decreased by 117 in the elementary and by 87 in the high school. The decreases in the high school was anticipated as East Helena continues to open grade levels at their new high school. The decrease in the elementary is believed to be a direct result of the pandemic and the District's hybrid model for instruction in fiscal year 2021. The 3-year average ANB was used to calculate budget limits in both the elementary and the high school. An inflationary increase of 1.5% 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 \$152.88 to \$156.45, and the special

education related services block grant increased from \$50.96 to \$52.15. The special education block grants are now included in the K-12 BASE aid for determination of allocation to school districts, however, no inflation was appropriated for special education funding in fiscal year 2022 and 2023. The threshold to determine disproportionate costs was also raised. State funding comparisons for Helena Public Schools are as follows:

	FY21		FY22		Increase/Decrease	
	Elementary	High School	Elementary	High School	Elementary	High School
Direct State Aid	\$14,815,722	\$9,261,560	\$14,763,486	\$9,125,880	(\$52,237)	(\$135,680)
Quality Educator	\$1,354,887	\$725,883	\$1,419,666	\$710,684	\$64,779	(\$15,199)
At risk	\$125,778	\$57,373	\$128,573	\$59,743	\$2,794	\$2,370
Indian Education for All	\$123,696	\$63,972	\$122,921	\$62,970	(\$775)	(\$1,002)
American Indian achievement gap	\$62,700	\$31,020	\$77,158	\$35,234	\$14,458	\$4,214
Data for achievement	\$118,440	\$61,254	\$117,668	\$60,279	(\$772)	(\$975)
SPED Allowable Costs	\$1,634,324	\$563,618	\$1,849,987	\$554,459	\$215,663	(\$9,159)
Guaranteed Tax Base Aid	\$8,184,204	\$5,241,880	\$8,484,379	\$5,200,805	\$300,174	(\$41,075)
Total	\$26,419,752	\$16,006,558	\$26,963,836	\$15,810,052	\$544,084	(\$196,506)

Approximately \$5,503,218 of expenditures were transferred out of the elementary general fund to other funding sources as follows:

- Assessment: \$250,485 transferred to ESSER III and the interlocal fund.
- Technology: \$423,958 transferred to ESSER II.
- SPED Para's, Interpreters & Day Treatment: \$2,061,500 transferred to the tuition fund.
- Teacher salaries & worker's compensation (intervention & assessment time): \$2,315,992 transferred to ESSER III.
- Principal salaries & worker's compensation (intervention & assessment time): \$226,261 transferred to ESSER III.
- Day custodian salaries & worker's compensation (COVID cleaning): \$163,460 transferred to ESSER II.
- Technology salaries and worker's compensation: \$61,562 transferred to ESSER II.

Approximately \$2,793,223 of expenditures were transferred out of the high school general fund to other funding sources as follows:

- SPED Para's, Interpreters & Day Treatment: \$408,549 transferred to the tuition fund.
- Teacher salaries & worker's compensation (intervention & assessment time): \$1,383,189 transferred to ESSER III.
- Principal salaries & worker's compensation (intervention & assessment time): \$174,076 transferred to ESSER III.
- Day custodian salaries & worker's compensation (COVID cleaning): \$152,967 transferred to ESSER II.

Operating reserves are 7.52% in the elementary and 9.22% in the high school. The increase in the high school reserves is due to the tuition payment from East Helena and limitations on the amount that could be transferred to the interlocal fund.

Transportation:

The transportation budget reflects a return to pre-pandemic bus routes. The increase in the elementary budget reflects increases in salaries, the transportation contract (9.75%) and an increase in fuel (anticipated to be above \$4). The decrease in the high school transportation budget is a direct result of fewer bus routes to East Helena. 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.

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 actual costs in fiscal year 2021 associated with these services. The decrease in the high school tuition fund budget reflects the inability to provide certain types of services in fiscal year 2021 due to the pandemic and the hybrid instructional model. 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. New costs added to the budget this year are the District's match for students with special needs receiving CSCT services (\$98,928) and the District's share of tuition costs for resident students in group homes or foster homes receiving services in another district (\$19,540).

Retirement:

The retirement fund budgets include increases in employer payroll costs associated with salary increases.

Adult Education:

Over the past few years, the District has had excess adult education budget remaining at year-end. The small decrease in the adult education budgets reflect a more realistic representation of the District's needs.

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 \$142,195.95. An increase over the previous year, but still well below what it has historically been (generally \$800,00-\$1,000,000). The total elementary technology budget is \$686,148.09. The remaining fund balance for the budget in the high school was \$556,828.29 for a total budget of \$1,130,028.05. Approximately \$291,177 of expenditures were shifted out of the technology funds and will be paid with ESSER II funding. 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 \$23,452.14 in state technology aid and the high school will receive \$13,699.76.

Flexibility:

The amount of the elementary budget reflects the unspent cash balance reappropriated to fund the current year budget. In addition to the unspent cash balance reappropriated, the

high school flexibility budget includes a Montana Advanced Opportunity award of \$145,176.55. The grant money will be used to reduce student costs and program costs associated with AP exams, dual credit, student course & class fees, and to further enhance career and technical education programs.

Debt Service:

The budgeted amounts for debt service payments on 2017 bonds are \$2,011,100 for interest payments, \$2,095,000 for principal payments and agent fees are estimated to be \$400. The budgeted amount for debt service payments on the 2019 bond issue are \$265,975 for interest, \$310,000 for principal payments and agent fees are estimated to be \$400. Taxes for Special Improvement Districts (SIDs) are estimated to be approximately \$290,000. The total elementary debt service budget is \$4,972,875. Although the high school has no outstanding debt, taxes for SIDs are estimated to be approximately \$200,000.

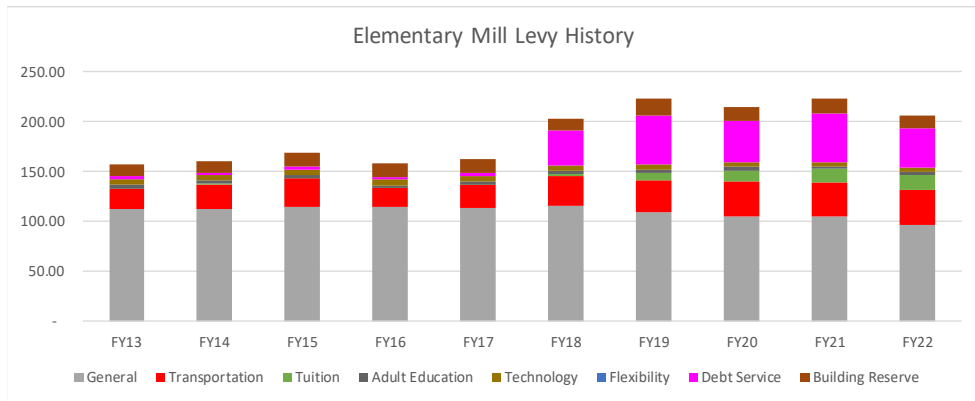
Building Reserve:

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 two (2) 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 \$503,848.61 and \$1,160,379.32 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 School Major Maintenance Aid is \$188,352.46 for the elementary and \$132,610.37 for the high school. The total building reserve budget is \$2,188,452.56 in the elementary and \$2,187,220.99 in the high school. Projects currently being funded through the building reserve fund are re-roofing projects at Capital High School and Four Georgians, a site remodel at Kessler and Ray Bjork, and Vigilante Stadium upgrades. Future planned projects include: Jefferson Elementary re-roof (\$750,000), Helena High School & Capital High School partial re-roofs (\$800,000), flooring at various schools (\$150,000), Helena Middle School exterior paint (\$125,000), and interior paint at Four Georgians Elementary (\$40,000).

Helena Public Schools Levied Mills History

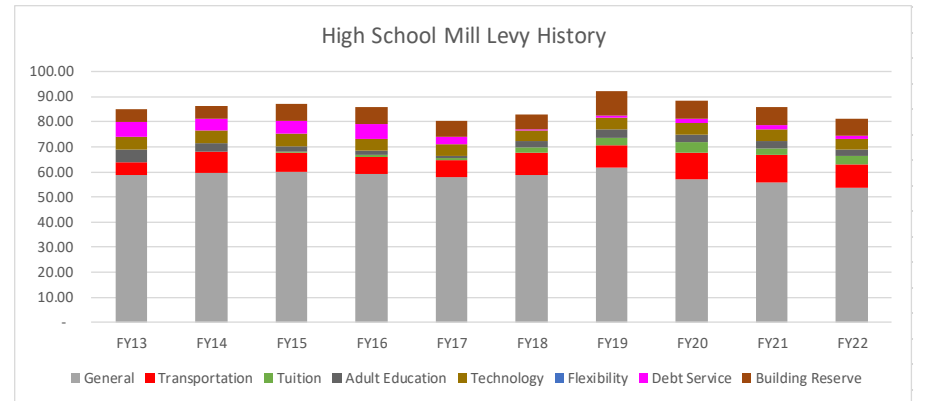
Helena Elementary District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Fund										
General	113.01	112.60	114.97	115.28	113.52	116.11	109.82	104.91	104.92	96.81
Transportation	19.67	24.48	28.61	18.29	23.47	28.99	31.52	35.15	34.48	35.05
Tuition	-	0.94	0.05	0.37	0.55	2.80	7.27	11.24	13.65	14.96
Retirement	N/A	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	3.00
Technology	5.86	5.70	5.85	5.58	5.46	5.12	5.03	4.71	4.65	4.34
Flexibility	N/A	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	39.50
Building Reserve	11.26	10.96	14.04	13.39	13.10	12.29	17.43	14.28	14.11	12.47
Total	157.10	160.16	168.94	158.17	162.21	203.30	223.28	215.22	222.77	206.13



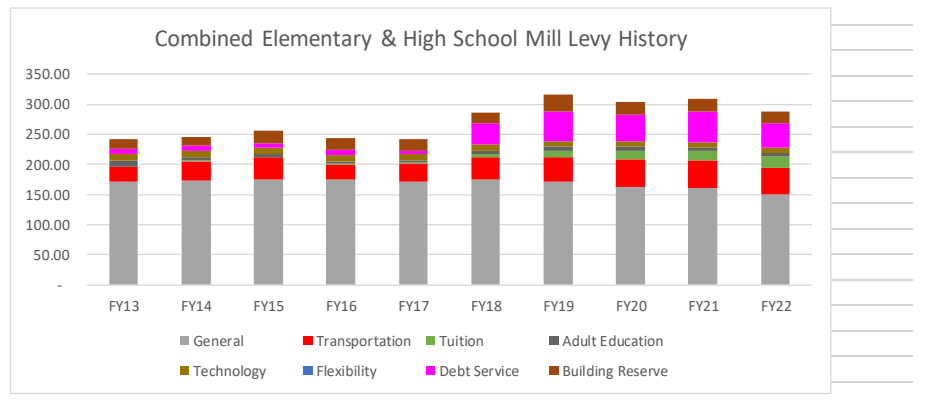
Helena High School District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Fund										
General	58.72	59.80	60.04	59.31	57.86	58.80	61.80	57.13	55.93	53.59
Transportation	5.16	8.06	7.71	6.66	6.99	8.81	8.69	10.64	10.75	9.56
Tuition	-	-	0.27	0.91	0.76	2.00	3.22	4.19	2.52	3.14
Retirement	N/A	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	2.48
Technology	5.05	4.89	5.03	4.85	4.73	4.41	4.95	4.63	4.55	4.24
Flexibility	N/A	N/A	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	1.25
Building Reserve	4.96	4.81	6.75	6.50	6.34	5.91	9.38	7.50	7.42	6.78
Total	85.02	86.19	87.06	85.71	80.22	82.95	91.99	88.56	85.92	81.04



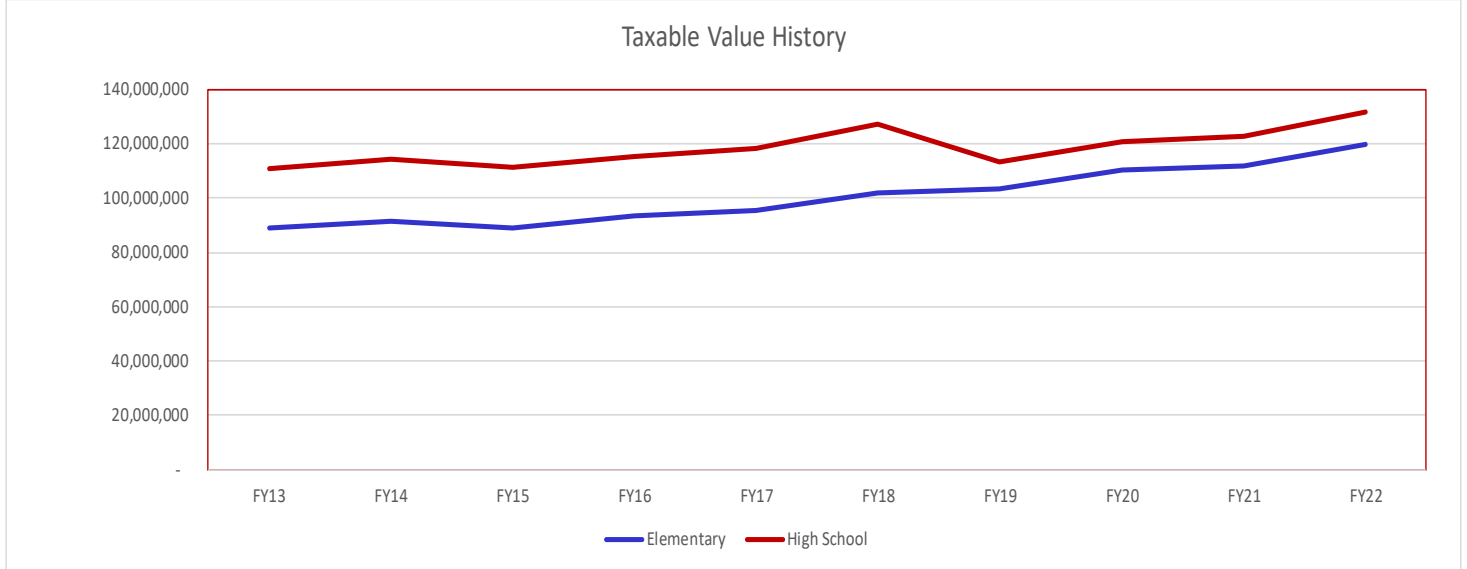
Combined

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Fund										
General	171.73	172.40	175.01	174.59	171.38	174.91	171.62	162.04	160.85	150.40
Transportation	24.83	32.54	36.32	24.95	30.46	37.80	40.21	45.79	45.23	44.61
Tuition	-	0.94	0.32	1.28	1.31	4.80	10.49	15.43	16.17	18.10
Retirement	N/A	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	5.48
Technology	10.91	10.59	10.88	10.43	10.19	9.53	9.98	9.34	9.20	8.58
Flexibility	N/A	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	40.75
Building Reserve	16.22	15.77	20.79	19.89	19.44	18.20	26.81	21.78	21.53	19.25
Total	242.12	246.35	256.00	243.88	242.43	286.25	315.27	303.78	308.69	287.17



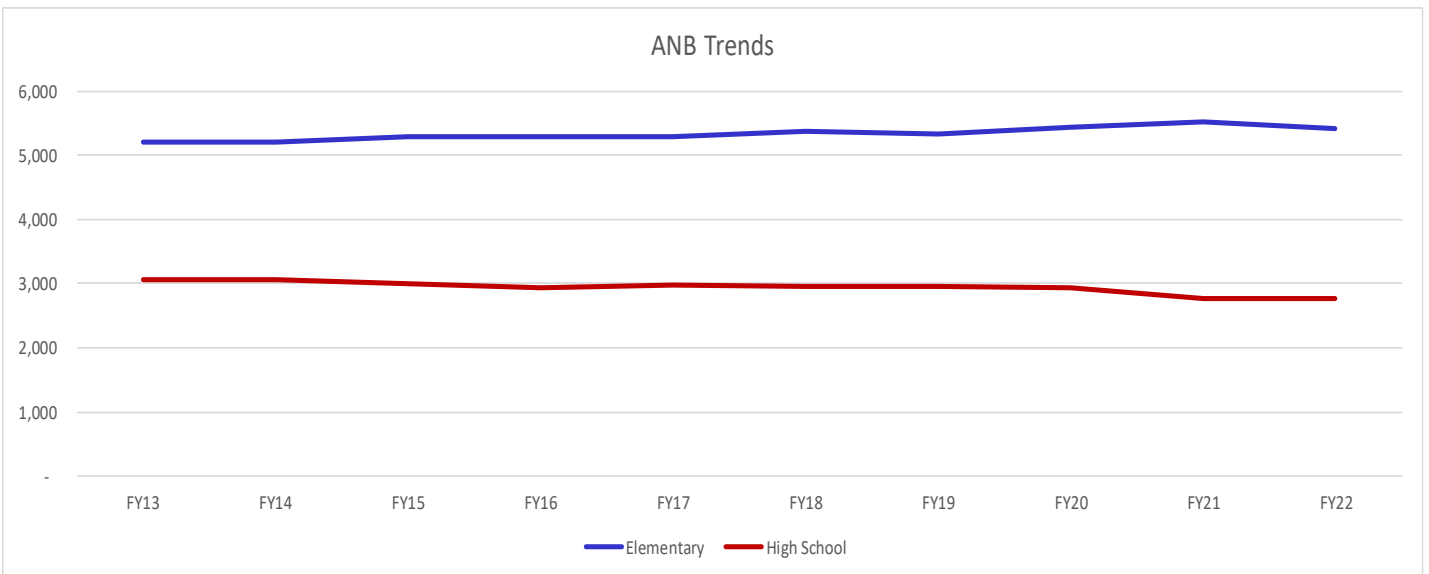
Helena Public Schools Levied Taxable Value History

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
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	119,927,915
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	131,903,785



Helena Public Schools ANB Trends

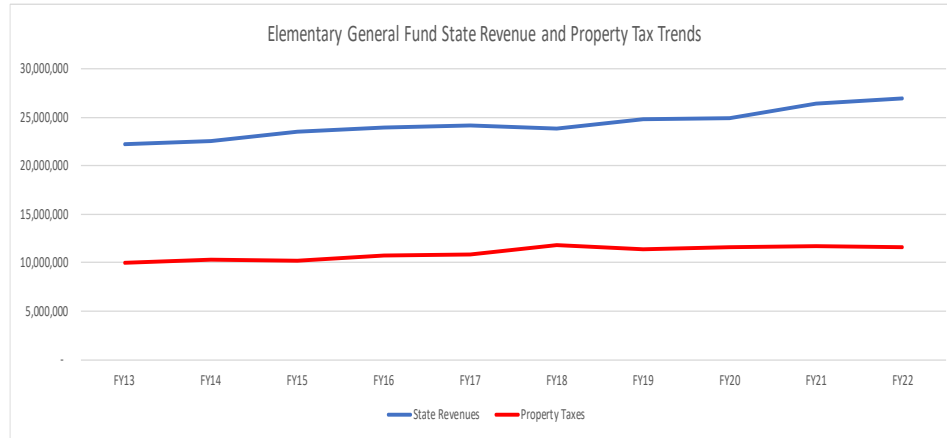
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Elementary	5,211	5,205	5,287	5,290	5,281	5,369	5,333	5,437	5,532	5,415
High School	3,058	3,068	3,009	2,934	2,979	2,963	2,953	2,927	2,765	2,774



Helena Public Schools General Fund State Revenue vs Property Taxes

Helena Elementary District No. 1

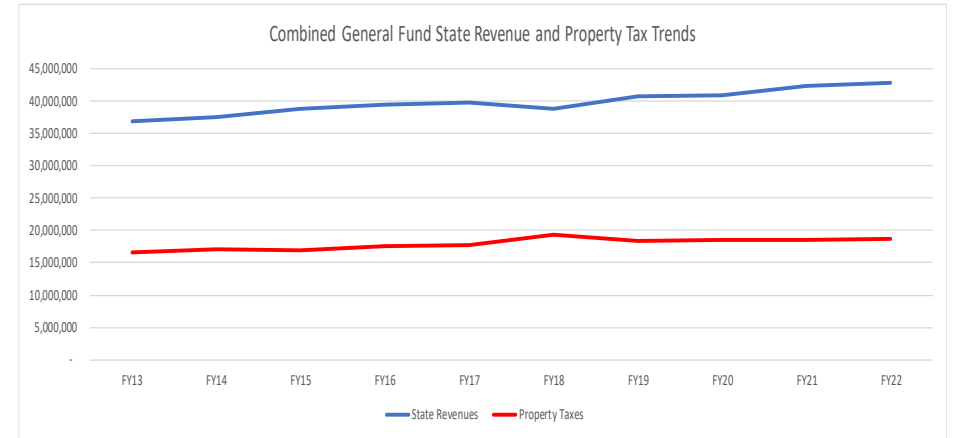
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
State Revenues	22,209,726	22,556,936	23,466,234	23,969,204	24,143,592	23,846,902	24,823,104	24,961,752	26,419,752	26,963,836
Property Taxes	10,036,628	10,275,584	10,234,346	10,760,755	10,830,733	11,804,698	11,353,930	11,583,944	11,741,885	11,609,567



Helena Public Schools General Fund State Revenue vs Property Taxes

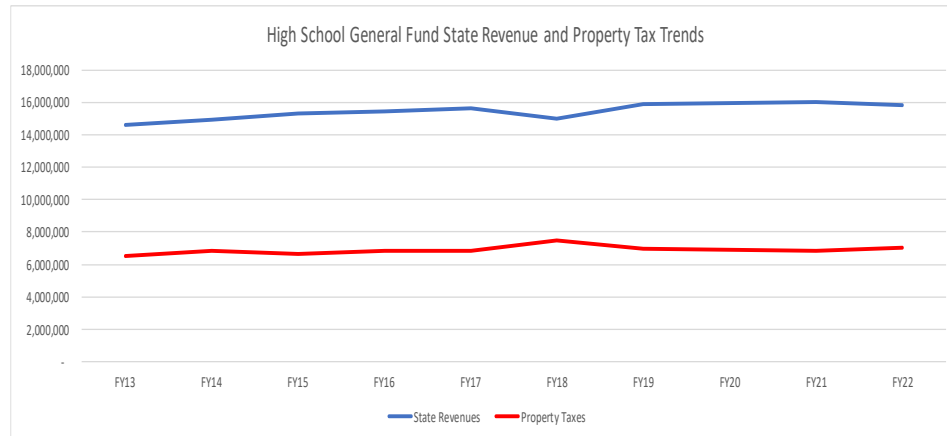
Combined

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
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	42,773,888
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	18,676,932



Helena High School District No. 1

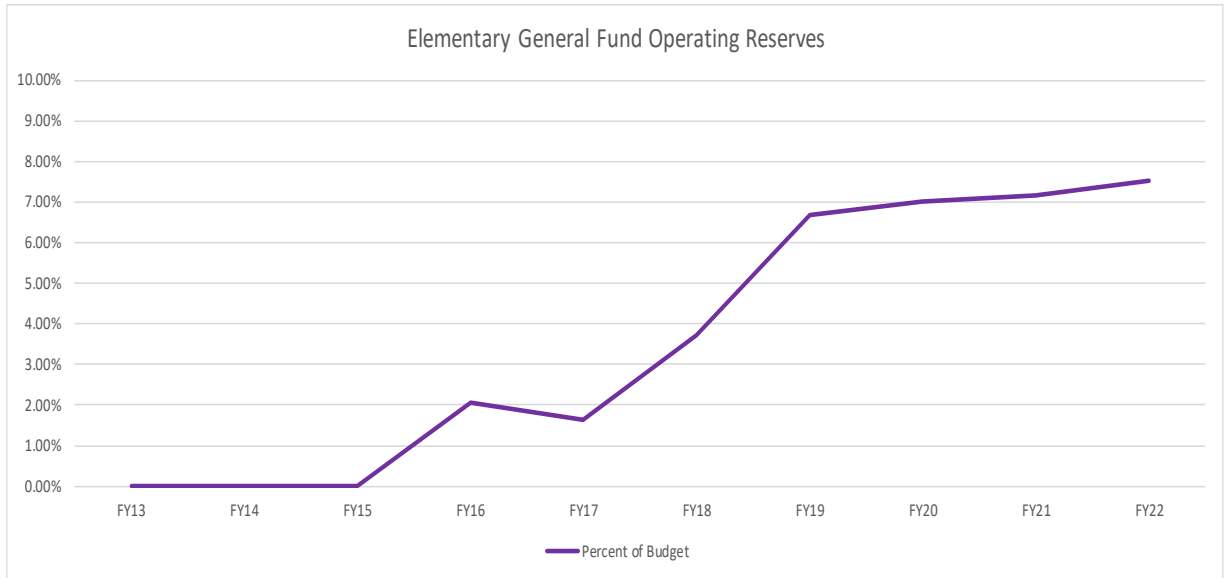
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
State Revenues	14,597,445	14,952,892	15,288,403	15,464,536	15,651,401	14,975,106	15,871,862	15,953,495	16,006,558	15,810,052
Property Taxes	6,509,897	6,840,898	6,672,871	6,837,625	6,843,429	7,467,182	6,986,514	6,905,723	6,870,914	7,067,366



Helena Public Schools General Fund Operating Reserves

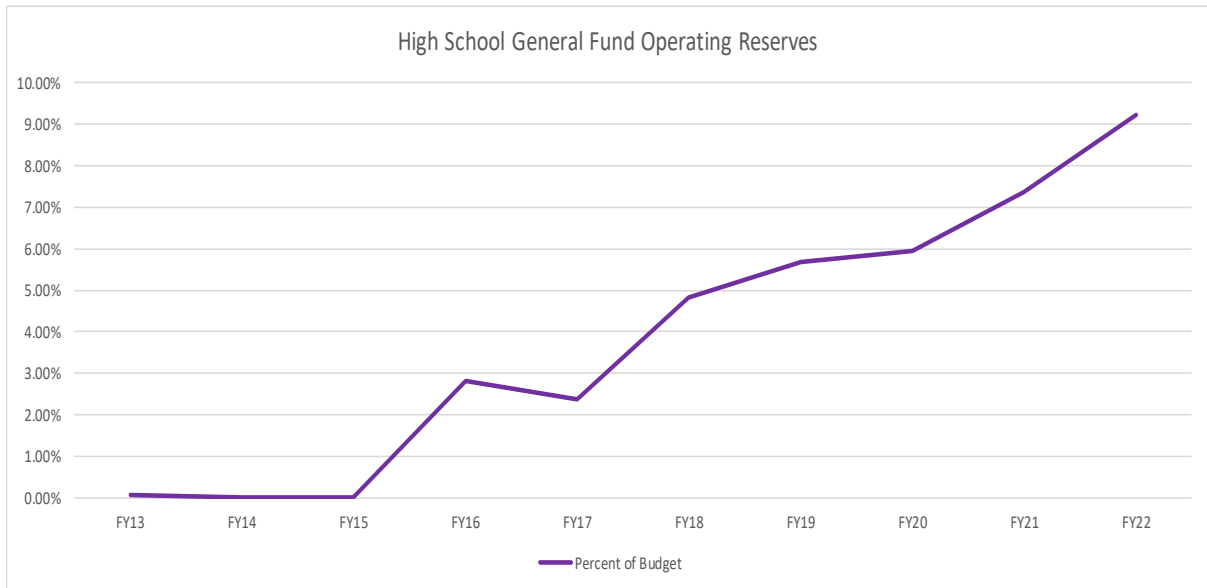
Helena Elementary District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Operating Reserves	-	-	-	716,617.33	576,901.25	1,331,087.86	2,419,766.95	2,564,337.75	2,734,585.46	2,902,796.95
Percent of Budget	0.00%	0.00%	0.00%	2.06%	1.64%	3.71%	6.68%	7.00%	7.16%	7.52%



Helena High School District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
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	1,723,372.88
Percent of Budget	0.07%	0.00%	0.00%	2.80%	2.36%	4.81%	5.68%	5.94%	7.35%	9.22%





Budget Report

FY 2022

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:	* 5,415	N/A	119,927,915

* 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 2022

25 Lewis & Clark

0487 Helena Elem

Submit ID:

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (861-888) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (870) [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	38,593,891.01	2,902,798.95	10%	7.52%	0.00	26,984,324.48	11,609,566.53	96.81
10 Transportation	5,202,446.05	867,529.90	20%	16.68%	0.00	998,670.82	4,203,775.23	35.05
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,818,863.41		N/A		24,842.27	0.00	1,794,021.14	14.96
14 Retirement	5,996,716.35	1,199,343.27	20%	20.00%	628,390.83	5,368,325.52		
17 Adult Education	373,400.99	130,690.35	35%	35.00%	13,142.72	0.00	360,258.27	3.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	686,148.09	0.00	N/A	0.00%	142,195.95	23,452.14	520,500.00	4.34
29 Flexibility	11,769.67	0.00	N/A	0.00%	11,769.67	0.00	0.00	0.00
61 Building Reserve	2,188,452.56	0.00	N/A	0.00%	503,848.61	188,352.46	1,496,251.49	12.47
Total of All Funds	54,871,688.13	5,100,360.47			1,324,190.05	33,563,125.42	19,984,372.66	166.63

60 Debt Service								
Tax Jurisdiction								
#1	4,972,875.00	0.00	20-9-438	0.00%	235,928.75	0.00	4,736,946.25	39.50



Budget Report

FY 2022

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	4,233 *
M1	HELENA 7-8	1,182 *

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

A.	Direct State Aid	(I-A)	14,763,485.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,419,665.62
D.	At Risk Student	(I-D)	128,572.74
E.	Indian Education For All	(I-E)	122,920.50
F.	American Indian Achievement Gap	(I-F)	77,158.00
G.	Data For Achievement	(I-G)	117,667.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,849,986.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	261,299.00
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)	5,532
B.	BASE Budget Limit	(II-B)	30,589,389.35
C.	Maximum Budget Limit	(II-C)	38,198,942.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,609,553.14
E.	Adopted Budget	(II-E)	38,198,942.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	30,878,312.41
H.	Maximum Budget Limit	(II-H)	38,593,891.01
I.	Highest Budget Without a Vote	(II-I)	38,487,865.55
J.	Highest Budget	(II-J)	38,593,891.01
K.	Highest Voted Amount	(II-K)	106,025.46
L.	Amount Approved on Ballot by Voters	(II-L)	221,169.00
M.	Adopted Budget	(II-M)	38,593,891.01



Budget Report

FY 2022

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)		2,902,796.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,902,796.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		38,593,891.01
	1. BASE Budget Limit	(V-A1)	30,878,312.41	
	2. Over-BASE Budget	(V-A2)	7,715,578.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		14,763,485.88
	1. Direct State Aid Paid By State	(V-B1)	14,763,485.88	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,419,665.62
D.	At Risk Student	(V-D)		128,572.74
E.	Indian Education For All	(V-E)		122,920.50
F.	American Indian Achievement Gap	(V-F)		77,158.00
G.	Data For Achievement	(V-G)		117,667.95
H.	Special Education Allowable Cost Payment	(V-H)		1,849,986.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,488.46
	1. Actual Non-Levy Revenue	(V-J1)	20,488.46	
	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)		12,378,366.46
	1. State - Guaranteed Tax Base Aid	(V-L1)	8,484,378.53	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,893,987.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		30,878,312.41

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 2022

25 Lewis & Clark

0487 Helena Elem

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3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00
4.	Oil & Gas Revenues	(V-O4)	0.00
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00
6.	Excess Levy Over-BASE	(V-O6)	0.00
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)	7,715,578.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)	7,715,578.60
Mill Levies:			
R.	District Non-Isolated Mills	(V-R)	0.00
S.	BASE Mills - Elementary	(V-S)	32.47
T.	BASE Mills - High School	(V-T)	0.00
U.	Over-BASE Mills	(V-U)	64.34
1.	District Property Tax Levy Mills	(V-U1)	64.34
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00
V.	Total General Fund Mills	(V-V)	96.81

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

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



Budget Report

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Submit ID:

01 General Fund

Adopted Budget	0001	38,593,891.01
Budget Uses		
Expenditure Budget	0002	38,593,891.01
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	14,763,485.88
Quality Educator	3111	1,419,665.62
At Risk Student	3112	128,572.74
Indian Education For All	3113	122,920.50
American Indian Achievement Gap	3114	77,158.00
State Special Education Allowable Cost Payment to Districts	3115	1,849,986.80
Data For Achievement	3116	117,667.95
State - Guaranteed Tax Base Aid	3120	8,484,378.53
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,335.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,245.84
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	9,907.50
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

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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)	3,893,987.93
Over-BASE Levy	1110(c)	7,715,578.60
District Tax Levy	1110	11,609,566.53
Total Estimated Revenues to Fund Adopted Budget	0004	38,593,891.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

25 Lewis & Clark

0487 Helena Elem

Submit ID:

10 Transportation Fund

Adopted Budget	0001	5,202,446.05
Budget Uses		
Expenditure Budget	0002	5,202,446.05
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	907,882.56
Contingency	0006	90,788.26
Over-Schedule	0011	4,203,775.23
Fund Balance for Budget	TFS48	867,529.90
Operating Reserve	0961	867,529.90
Unreserved Fund Balance Reappropriated	0970	0.00
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	499,335.41
State - On-Schedule Transportation Reimbursement	3210	499,335.41
District Tax Levy	1110	4,203,775.23
District Mills	999	35.05
Total Estimated Revenues to Fund Adopted Budget	0004	5,202,446.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

25 Lewis & Clark

0487 Helena Elem

Submit ID:

13 Tuition Fund

Adopted Budget	0001	1,818,863.41
Budget Uses		
Expenditure Budget	0002	1,818,863.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,842.27
Unreserved Fund Balance Reappropriated	0970	24,842.27
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	1,794,021.14
District Mills	999	14.96
Total Estimated Revenues to Fund Adopted Budget	0004	1,818,863.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2022

25 Lewis & Clark
0487 Helena Elem

Submit ID:

14 Retirement Fund

Adopted Budget	0001	5,996,716.35
Budget Uses		
Expenditure Budget	0002	5,996,716.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,827,734.10
Operating Reserve	0961	1,199,343.27
Unreserved Fund Balance Reappropriated	0970	628,390.83
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	5,368,325.52
Total Estimated Revenues to Fund Adopted Budget	0004	5,996,716.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

25 Lewis & Clark

0487 Helena Elem

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	373,400.99
Budget Uses		
Expenditure Budget	0002	373,400.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	143,833.07
Operating Reserve	0061	130,690.35
Unreserved Fund Balance Reappropriated	0070	13,142.72
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	360,258.27
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	373,400.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

25 Lewis & Clark

0487 Helena Elem

Submit ID:

28 Technology Fund

Adopted Budget	0001	686,148.09
Budget Uses		
Expenditure Budget	0002	686,148.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,195.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,195.95
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	23,452.14
District Tax Levy	1110	520,500.00
District Mills	999	4.34
Total Estimated Revenues to Fund Adopted Budget	0004	686,148.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

25 Lewis & Clark

0487 Helena Elem

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	11,769.67
Budget Uses		
Expenditure Budget	0002	11,769.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,769.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,769.67
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	11,769.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

25 Lewis & Clark

0487 Helena Elem

Submit ID:

50 Debt Service Fund #1

Taxable Value		119,927,915.00
Adopted Budget	0001	4,972,875.00
Budget Uses		
Expenditure Budget	0002	4,972,875.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	235,928.75
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	235,928.75
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	4,736,946.25
Jurisdiction Mills	999	39.50
Total Estimated Revenues to Fund Adopted Budget	0004	4,972,875.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/22	Principal	Interest	Agent Fees
Elementary Bond	09/20/2017	06/30/2037	55,000,000.00	45,660,000.00	2,095,000.00	2,011,100.00	800.00
Elementary Bond	06/05/2019	06/30/2039	8,000,000.00	7,120,000.00	310,000.00	265,975.00	0.00
Total Bond Requirements							4,682,875.00

SIDs

Issue Type	Amount
Elementary	290,000.00
Total SID Requirements	290,000.00
Total Debt Service Requirements	0002 4,972,875.00



Budget Report

FY 2022

25 Lewis & Clark

0487 Helena Elem

Submit ID:

61 Building Reserve Fund

Adopted Budget	0001	2,188,452.56
Budget Uses		
Expenditure Budget	0002	2,188,452.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	503,848.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	503,848.61
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	188,352.46
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)	246,251.49
District Tax Levy	1110	1,496,251.49
District Mills	999	12.47
Building Reserve Voted Mills	0134	10.42
Building Reserve Permissive Mills	0135	2.05
Total Estimated Revenues to Fund Adopted Budget	0004	2,188,452.56

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	8,750,000.00	1,250,000.00	1,250,000.00
Total						1,250,000.00



Budget Report

FY 2022

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	* 2,774	131,903,785

* 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 2022

25 Lewis & Clark

0488 Helena H S

Submit ID:

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (861-868) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (870) [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	22,924,702.78	2,113,000.00	10%	9.22%	372.88	15,856,963.99	7,067,365.91	53.59
10 Transportation	1,759,868.58	270,570.35	20%	15.37%	0.00	498,728.19	1,261,140.39	9.56
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	428,181.27		N/A		14,545.06	0.00	413,636.21	3.14
14 Retirement	3,864,650.29	772,930.06	20%	20.00%	542,300.83	3,322,349.46		
17 Adult Education	345,697.93	120,994.28	35%	35.00%	17,970.62	0.00	327,727.31	2.48
18 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,130,028.05	0.00	N/A	0.00%	556,828.29	13,699.76	559,500.00	4.24
28 Flexibility	145,735.95	0.00	N/A	0.00%	559.40	145,176.55	0.00	0.00
61 Building Reserve	2,187,220.99	0.00	N/A	0.00%	1,160,379.92	132,610.37	894,230.70	6.78
Total of All Funds	32,786,085.84	3,277,494.69			2,292,957.00	19,969,528.32	10,523,600.52	79.79

60 Debt Service								
Tax Jurisdiction								
#1	200,000.00	0.00	20-9-438	0.00%	35,575.13	0.00	164,424.87	1.25



Budget Report

FY 2022

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 2,774 *

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

A.	Direct State Aid	(I-A)	9,125,879.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	710,684.14
D.	At Risk Student	(I-D)	59,742.54
E.	Indian Education For All	(I-E)	62,969.80
F.	American Indian Achievement Gap	(I-F)	35,234.00
G.	Data For Achievement	(I-G)	60,279.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	554,458.80
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)	314,438.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,861
B.	BASE Budget Limit	(II-B)	18,304,064.22
C.	Maximum Budget Limit	(II-C)	22,786,109.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,614,054.87
E.	Adopted Budget	(II-E)	22,918,119.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,037,822.22
H.	Maximum Budget Limit	(II-H)	22,453,665.10
I.	Highest Budget Without a Vote	(II-I)	22,651,877.09
J.	Highest Budget	(II-J)	22,924,702.78
K.	Highest Voted Amount	(II-K)	272,825.69
L.	Amount Approved on Ballot by Voters	(II-L)	290,166.00
M.	Adopted Budget	(II-M)	22,924,702.78



Budget Report

FY 2022

25 Lewis & Clark

0488 Helena H S

Submit ID:

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

A.	Operating Reserve (961)	(III-A)		2,113,000.00
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)		372.88
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	372.88	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,113,372.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		22,924,702.78
	1. BASE Budget Limit	(V-A1)	18,037,822.22	
	2. Over-BASE Budget	(V-A2)	4,886,880.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,125,879.59
	1. Direct State Aid Paid By State	(V-B1)	9,125,879.59	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		710,684.14
D.	At Risk Student	(V-D)		59,742.54
E.	Indian Education For All	(V-E)		62,969.80
F.	American Indian Achievement Gap	(V-F)		35,234.00
G.	Data For Achievement	(V-G)		60,279.02
H.	Special Education Allowable Cost Payment	(V-H)		554,458.80
I.	Remaining Fund Balance Available	(V-I)		372.88
J.	Non-Levy Revenue and Funding Sources	(V-J)		46,911.58
	1. Actual Non-Levy Revenue	(V-J1)	46,911.58	
	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)		7,381,289.87
	1. State - Guaranteed Tax Base Aid	(V-L1)	5,200,804.52	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,180,485.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,037,822.22

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

FY 2022

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)	4,886,880.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)	4,886,880.56
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)	16.54
U.	Over-BASE Mills	(V-U)	37.05
1.	District Property Tax Levy Mills	(V-U1)	37.05
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00
V.	Total General Fund Mills	(V-V)	53.59

* 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 2022

25 Lewis & Clark

0488 Helena H S

Submit ID:

01 General Fund

Adopted Budget	0001	22,924,702.78
Budget Uses		
Expenditure Budget	0002	22,924,702.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	372.88
Direct State Aid	3110	9,125,879.59
Quality Educator	3111	710,684.14
At Risk Student	3112	59,742.54
Indian Education For All	3113	62,969.80
American Indian Achievement Gap	3114	35,234.00
State Special Education Allowable Cost Payment to Districts	3115	554,458.80
Data For Achievement	3116	60,279.02
State - Guaranteed Tax Base Aid	3120	5,200,804.52
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,002.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,140.49
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	36,768.79
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 2022

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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)	2,180,485.35
Over-BASE Levy	1110(c)	4,886,880.56
District Tax Levy	1110	7,067,365.91
Total Estimated Revenues to Fund Adopted Budget	0004	22,924,702.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

25 Lewis & Clark

0488 Helena H S

Submit ID:

10 Transportation Fund

Adopted Budget	0001	1,759,868.58
Budget Uses		
Expenditure Budget	0002	1,759,868.58
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	453,389.26
Contingency	0006	45,338.93
Over-Schedule	0011	1,261,140.39
Fund Balance for Budget	TFS48	270,570.35
Operating Reserve	0961	270,570.35
Unreserved Fund Balance Reappropriated	0970	0.00
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	249,364.09
State - On-Schedule Transportation Reimbursement	3210	249,364.10
District Tax Levy	1110	1,261,140.39
District Mills	999	9.56
Total Estimated Revenues to Fund Adopted Budget	0004	1,759,868.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

25 Lewis & Clark

0488 Helena H S

Submit ID:

13 Tuition Fund

Adopted Budget	0001	428,181.27
Budget Uses		
Expenditure Budget	0002	428,181.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,545.06
Unreserved Fund Balance Reappropriated	0970	14,545.06
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	413,636.21
District Mills	999	3.14
Total Estimated Revenues to Fund Adopted Budget	0004	428,181.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

25 Lewis & Clark

0488 Helena H S

Submit ID:

14 Retirement Fund

Adopted Budget	0001	3,864,650.29
Budget Uses		
Expenditure Budget	0002	3,864,650.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,315,230.89
Operating Reserve	0961	772,930.06
Unreserved Fund Balance Reappropriated	0970	542,300.83
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	3,322,349.46
Total Estimated Revenues to Fund Adopted Budget	0004	3,864,650.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

25 Lewis & Clark

0488 Helena H S

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	345,697.93
Budget Uses		
Expenditure Budget	0002	345,697.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	138,964.90
Operating Reserve	0961	120,994.28
Unreserved Fund Balance Reappropriated	0970	17,970.62
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	327,727.31
District Mills	999	2.48
Total Estimated Revenues to Fund Adopted Budget	0004	345,697.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

25 Lewis & Clark

0488 Helena H S

Submit ID:

28 Technology Fund

Adopted Budget	0001	1,130,028.05
Budget Uses		
Expenditure Budget	0002	1,130,028.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	556,828.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	556,828.29
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	13,699.76
District Tax Levy	1110	559,500.00
District Mills	999	4.24
Total Estimated Revenues to Fund Adopted Budget	0004	1,130,028.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

25 Lewis & Clark

0488 Helena H S

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	145,735.95
Budget Uses		
Expenditure Budget	0002	145,735.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	559.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	559.40
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	145,176.55
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	145,735.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

25 Lewis & Clark

0488 Helena H S

Submit ID:

50 Debt Service Fund

#1

Taxable Value		131,903,785.00
Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,575.13
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,575.13
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	164,424.87
Jurisdiction Mills	999	1.25
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
High School		200,000.00
Total SID Requirements		200,000.00
Total Debt Service Requirements	0002	200,000.00



Budget Report

FY 2022

25 Lewis & Clark

0488 Helena H S

Submit ID:

61 Building Reserve Fund

Adopted Budget	0001	2,187,220.99
Budget Uses		
Expenditure Budget	0002	2,187,220.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,160,379.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,160,379.92
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	132,610.37
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) 144,230.70	
District Tax Levy	1110	894,230.70
District Mills	999	6.78
Building Reserve Voted Mills	0134	5.69
Building Reserve Permissive Mills	0135	1.09
Total Estimated Revenues to Fund Adopted Budget	0004	2,187,220.99

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	5,250,000.00	750,000.00	750,000.00
Total						<u>750,000.00</u>

THE BOARD OF TRUSTEES

Student, Staff, and Community Health and Safety Needs

This policy applies during the COVID-19 state of emergency declared by the Board of Trustees or other local, state, or federal agency, official, or legislative body. This policy is adopted, implemented, and enforced in accordance with the supervisory authority vested with the Board of Trustees in accordance with Article 10, section 8 of the Montana Constitution. The Board of Trustees authorize the Superintendent to develop and implement procedures to enforce this policy. This policy is intended to ensure the safe and healthy delivery of educational services provided to students and a safe workplace for staff.

Face Coverings as Personal Protective Equipment

The District recommends all staff, volunteers, visitors, and school-aged students wear a face covering while present in any school building, regardless of vaccination status.

Face covering means disposable or reusable masks that cover the nose and mouth. The District will provide masks to students, volunteers, and staff, if needed. If a student or staff wears a reusable mask, the District expects that the masks be washed on a regular basis to ensure maximum protection.

If the number of active COVID-19 cases in the county increases to the point of being considered a "substantial" or "high" rate of transmission as defined by the Centers for Disease Control (CDC), the Board of Trustees authorizes the Superintendent to implement a requirement for face coverings to be worn in all Elementary District PreK-8 schools and PreK-8 programs. The Superintendent may also consult with local health experts to include but not be limited to: St. Peter's Health, Lewis and Clark Public Health and other local health providers.

In the event it is determined face coverings are required, the Superintendent shall announce the face covering requirement to students, parents, staff, and visitors for the immediate successive school week by 3:00 pm on Friday of the previous week. If the Superintendent determines masks are required, signs will be installed to inform students, parents, staff, and visitors of mask requirements while present in the identified District buildings.

All points of entry to any school building or facility open to the public shall have a clearly visible sign posted stating whether masks are required or recommended. ~~the mask recommendation.~~

Allegations of harassment of any person wearing or not wearing a mask will be promptly investigated in accordance with District policy.

Symptoms of Illness

Students and staff who are ill, feeling ill, diagnosed as ill, or otherwise demonstrating symptoms of illness must not come to school or work. Students who have a fever or are exhibiting other signs of illness must be isolated in a designated area until such time as parents or caregiver may arrive at the school to retrieve the ill student. All surfaces and areas should be thoroughly cleaned and disinfected once the student has vacated the area by staff utilizing safety measures in accordance with state and/or local health standards as applicable. Students may engage in alternative delivery of education services during the period of illness or be permitted to make up work.

To avoid exposing others to illness, parents or caregivers who are ill must make arrangements with others to transport students to school or events, if at all practicable. If not practicable, parents, guardians or caregivers must not leave their vehicle during pickup or drop off and must arrange with District staff to supervise students in accordance with physical distancing guidelines in this Policy.

Physical Distancing

To the extent possible students, staff, volunteers, and visitors will maintain a three-foot distance between themselves and their colleagues and peers throughout the school day inside any school building, on school provided transportation, and on school property before and after school.

Recess will continue as scheduled in accordance with recommended physical distancing guidance.

Drop off and pick up of students will be completed in a manner that limits direct contact between parents and staff members and adheres to social distancing guidance around the exterior of the school building while on school property.

Cleaning and Disinfecting

School district personnel will routinely both clean surfaces and objects in any school building and on school property that are frequently touched. This process shall include cleaning objects/surfaces not ordinarily cleaned daily.

Student Arrival

Hand hygiene stations will be available at the entrance of any school building, so that children can clean their hands before they enter. If a sink with soap and water is not available, the School District will provide hand sanitizer with at least 60% alcohol.

Healthy Hand Hygiene Behavior

All students, staff, and others present in the any school building will always engage in appropriate hand hygiene.

Hand hygiene includes but is not limited to washing hands with soap and water for at least 20 seconds. If hands are not visibly dirty, alcohol-based hand sanitizers with at least 60% alcohol can be used if soap and water are not readily available.

Transportation Services

The Board of Trustees authorizes the transportation of eligible transportees to and from the school facility in a manner consistent with the protocols established in this policy. Bus drivers will clean and disinfect each seat on each bus after each use.

Public Awareness

The School District will communicate with parents, citizens, and other stakeholders about the protocols established in this policy and the steps taken to implement the protocols through all available and reasonable means.

Confidentiality

This policy in no way limits or adjusts the School District's obligations to honor staff and student privacy rights. All applicable district policies and handbook provisions governing confidentiality of student and staff medical information remain in full effect.

Transfer of Funds for Safety Purposes

The Board of Trustees may transfer state or local revenue from any budgeted or non-budgeted fund, other than the debt service fund or retirement fund, to its building reserve fund in an amount not to exceed the school district's estimated costs of improvements to school and student safety and security to implement this policy.

Legal Reference Governor's Directive Implementing Executive Order 2-2021 – February 12, 2021
Correspondence clarifying Governor's Directive – February 11, 2021
Article X, section 8 Montana Constitution
Section 20-3-324, MCA Powers and Duties
Section 20-9-806, MCA School Closure by Declaration of Emergency
10.55.701(2)(d)(s) Board of Trustees
State, ex rel., Bartmess v. Helena Board of Trustees, 726 P.2d 801

Cross References: 1900 Temporary COVID-19 Policy
 1901 Emergency Policy and Procedures
 School District Declaration of Emergency 8.11.2020

Policy History:

Adopted on: 3.9.2021
Revised on: 4.13.2021, 6.8.2021
Reviewed on:



Superintendent

Tyler Ream, Ed. D

324-2001

Business Manager

Janelle Mickelson

324-2040

Board of Trustees Meeting Tuesday, June 8, 2021 5:30 p.m. via Zoom

MINUTES

ATTENDANCE: Present unless otherwise noted

Luke Muszkiewicz, Board Chair
Siobhan Hathhorn, Board Vice Chair
Terry Beaver, Trustee
John McEwen, Trustee
Janet Armstrong, Trustee
Jennifer McKee, Trustee
Libby Goldes, Trustee
Jennifer Walsh, Board Member

Student Reps:

Rylie Schoenfeld (HHS)
Eliza Lay (CHS)

Dr Tyler Ream, Superintendent
Rex Weltz, Incoming Superintendent
Janelle Mickelson, Business Manager
Gary Myer, IT
Many Guests of the Helena School District

I. CALL TO ORDER/ PLEDGE OF ALLEGIANCE

The Board takes a moment of silence for the student lost the week before and any other students lost over the past year.

Chair Luke Muszkiewicz called the meeting to order at 5:30 pm and led the Pledge of Allegiance.

II. REVIEW OF AGENDA

No changes.

III. STUDENT, EDUCATOR, & SCHOOL RECOGNITIONS

A. Helena High senior, Claire Downing, has been selected as a 2021 Presidential Scholar. She is one of two in the state of Montana.

B. Helena High's Green Group is a winner of the 2020-2021 SMART Schools award competition. Members of Green Group: Neal Bovington, Leif Hogg, Erin Grossman, Lucy Lantz, Isaac Nehring, Dani Prouty, Alexis Reed, and Izzy Snell Advisors: Jill Van Alstyne and Roger Scruggs

A. Helena High Students, Heath Caldwell and Izzy Kosena, earned 1st Place in Fossils at the 2021 Montana State Science Olympiad. Advisor: Claire Pichette

B. Helena High Students, Heath Caldwell and Robert Stimpson, earned 1st Place in Geologic Mapping at the 2021 Montana State Science Olympiad. Advisor: Claire Pichette

C. Helena High participated in the National High School Mock Trial last week which was held virtually. Star Witness awards went to Grace Johnson, Andrew Stanfel, and Isaac Nehring. Star Attorney awards went to Hailey Brewer, Emmi Highness, and Caitlin Matthews. Other team members include Sage Eck-Miller, Maddi McNeil, and Meghan Rake Advisor: Kasey Askin

D. Helena High student, Odessa Zentz, won the 200m, 400m, and 800m at the 2021 Montana AA State Track & Field Championships.

E. Capital High Senior, Dani Bartsch, has been named the Gatorade Montana Girls Basketball Player of the Year for the 2020-2021 season.

F. Capital High student, Sarah Heller, and Helena High student, Avery Skibicki, have been recognized as NCWIT Award for Aspirations in Computing honorees.

G. Central Elementary Educator, Katy Wright, was named Montana's 2021 Nominee for NEA Foundation Award for Teaching Excellence.

H. Central Elementary was awarded the Sustainable Ag award for the SMART Schools 2020-2021 Challenge.

I. Capital High was awarded the Living Classroom Award and the Indoor Air Quality Award for the SMART Schools 2020-2021 Challenge.

IV. OATH OF OFFICE FOR 2021-2022 STUDENT BOARD REPRESENTATIVES A. 2021/2022

Student Board of Trustees Representatives – Rylie Schoenfeld (HHS) and Eliza Lay (CHS) Barb Ridgeway introduces these students. She thanks those involved with the interview process. Eliza is a Senior in the Fall. She is a member of the Swim Team, Theater, Student Council, National Honor Society. She is a lifeguard at the Green Meadow Country Club and she works as a secretary in her aunts accounting office. She also maintains a 4.0 GPA while taking mostly AP and Honors classes.

Rylie will be a Senior in the Fall as well. She was the HMS mini track team volunteer, and was a log clearer at the camp at Georgetown Lake. She is a member of the National Honor Society, a Western Aerospace Scholar, and she maintains a 3.9 GPA.

Janelle asks them to raise their right hand and administers the oath.

Board Chair Muszkiewicz welcomes them and acknowledged Barb Ridgeway for heading the process. He tells them to speak up with any concern and comment on anything they would like. They are not voting members of the Board but they are a big part. He looks forward to their student reports.

V. 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.

Jenise Cockhill: Good Evening to the board of trustees. My name is Jenise Cockhill. I am speaking tonight with regard to the importance of extracurricular clubs, sports and activities in the hope that with the School Boards insight, they may return to normal this fall. I currently serve as the Board chair for Capital High Booster Club and have been involved with this organization since 2016. Our mission is to provide financial assistance to all Extra Curricular Activities, Sports and Clubs at CHS while promoting school spirit and academics to enhance our kid's educational experience. We lend financial assistance to ALL clubs ranging from Drama and Robotics to Basketball and Track and EVERYTHING in between. In short, we subsidize any and all Extracurricular activities where our district budget falls woefully short. In my years with this organization, I have seen how truly important and vital extra-curricular activities are to our students. As parents and educators, we would like to believe that our kids love learning about math, English and science. We want to believe that they are excited about these things and that it makes high school fun. However, this simply is not true. What keeps our children engaged in high school is the things they are passionate about. While it is true that some students are enamored with aspects of their education, the majority of them love the part of school that is fun and provides them with a social and emotional platform to excel. Teenagers want to feel a part of something big. They want a group of like -minded individuals to share in their passions. Extracurricular activities provide this niche for them. Teenagers want to find 'their people'. They sit through Math and English counting the minutes until they can be with their group and work on their upcoming choir performance or practice their Speech & Debate skills. I can assure you these statements are accurate. In my years with the Booster Club, I have had the privilege of sitting and listening to kids present the funding requests for these various activities. I have listened to the girl in Drama Club who admittedly struggled with acceptance, which led to thoughts of self-harm, get completely excited and animated when asking for funding to help with the annual stage performance set. She told our board how finding her place with CHS Drama kept her in school and is now looking forward to pursuing post-secondary education. I have witnessed the extremely shy and withdrawn boy come to life as he spoke to us about helping fund his trip to a National Competition for Skills USA. His love and passion for high school stems from the fact he gets to go into the automotive shop every single day. He was setting his goals on winning the National Competition to help him get a scholarship to help fulfill his dream of becoming a flight mechanic. The importance of belonging and acceptance is completely evident in sports. We have heard from numerous sports teams at CHS, who ask for funding to help pay for their uniforms and equipment. These students are proud of their High School and their community. They want to represent their school and make their teachers and parents proud. In return, they reap the benefit of learning to work as a team, taking criticism and using it to push themselves to become better at their craft. They learn to win with grace and lose with dignity. All of these things are vital for a successful life as an adult and overall good human. Getting these activities, clubs and sports back to normal without masking will help ensure success in the classroom. Our students deserve to be able to compete, perform and lead all while actually seeing their counterparts, audience and fans smile back at them in approval. They need the social engagement and acceptance that normal activities provide to keep them involved in the classroom. I am completely grateful that our athletes got to compete in the 20-21 school year. I personally loved watching both of my children do what they love and are passionate about. Unfortunately, a large portion of the rest of the groups did not get the same chance. Numerous clubs and activities were not allowed to perform, compete or even just meet in person! This is unacceptable. As parents and educators, it is our job to mold our children into good humans that are productive members of our society. Involvement in extracurricular clubs, sports and activities is a key component to keeping them engaged in the

classroom. It is our responsibility to give our students all necessary platforms to excel. Unfortunately, the majority of our students did not get that chance this last school year. I urge our District to please consider allowing all of the Extra Curricular sports, clubs and activities to move forward as normal without masks to allow all students the chance to find their place and passion. Thank you for your time.

Kara Orban: She is speaking on behalf of the Helena Black History Month Education Initiative. They are a group of educators, librarians, historians, and parents whose goal is the increase the teaching of Black History in Helena. They would like to celebrate Black History Month in February of 2022 and they have drafted a letter describing their efforts and intents. They would also like it taught throughout the year. They would like it reinforced that Black lives matter every day. They are interested in helping the school district provide a more formal, physical, and accessible avenue to teach Black History in the Helena Public Schools. They are currently seeking grant funding to put together kits for teachers at Elementary levels. They are asking that the district ensure that Black History is taught and that teachers are supported with training and materials.

Jamie Bright, parent: She has spoken several times this year. She has fought for parents and children to be able to watch their students play sports, she has fought for kids to be able to remove masks. She has provided data and also antidotal information and she feels she hasn't been listened to. She feels the virus is not fatal to children but that the other effects have been detrimental. She doesn't want the students to be used as marketing tools. Students have been exposed to higher dangers outside of school, such as child abuse, rape, depression, pregnancy, etc. She doesn't understand why kids are not wearing masks elsewhere but still have to in school. She quotes Dr Fauci and says he quotes that the masks you buy at the store are not effective anyway.

Amanda Osborne, parent: She would like to speak on her frustration on the lack of consistent COVID protocols between schools in the district and even classrooms in the same school. There are many rules and protocols and they seem to be made up as they go along. She asks that data backs up the protocols for the upcoming year and that is be clear and communicated to parents. She says Middle Schoolers are eating lunch in the hallway on the floor. The floor is dirty. The lunchroom is still not being used. They are covering band instrument valves. Outdoor protocols are not consistent. Her child can't play on certain equipment or with kids in other classes. She pledges the flag but can't see it because it's on the other side of the building. Plexiglass is still in the classrooms even though CDC says it's not helpful. She wants to offer the kids the best experience as possible.

VI. NEW BUSINESS

A. Items for Information

1. 2021-2022 School Year Overview: Draft Plan

Incoming Superintendent Rex Weltz: He feels the work through the last 14 months have been important but he wants to move forward. He is looking to regenerate coming out of COVID. It is a draft plan based on priorities to step out of COVID and in to a normal environment. He will ask for feedback and post it on the webpage and then send out a survey link to get feedback. He also created a glance into what the future looks like. They will look at safety and health, high quality teaching, targeted interventions, social/emotional support, consistency and extracurricular opportunities. He is looking to have normal schedules and transportation, optional masking, collaborative classrooms, full activity schedules and continued precautionary practices. This is the hope but things could move in an opposite direction as well. They will continue with handwashing, higher cleaning standards, enhanced air filtration, continued contract tracing and outdoor learning opportunities. It is a work in progress throughout the Summer.

Chair Luke Muszkiewicz acknowledges that some people may have public comment about this and it is not an action item so cannot be commented on, however he encourages them to go to the website and take the survey to offer comment that way. He also says an email can be sent to Trustees or Superintendent.

Trustee McKee speaks on making the masks optional but recommended. She asks why they are recommended if they don't control disease. Dr Ream says that it all depends on where the CDC will go and there is a lot tied to that guidance. It's hard to know in early June where the world will be in August. If it is recommended, then it's on the families to decide what is best for their own family.

Trustee McEwen asks about vaccines. He asks if they have authority to require vaccinations and if the plan should require that. Dr Reams says he has seen universities consider it but no public schools in that regard. Hospital works are being required but he thinks it would be a violation of HB 702. He doesn't think that will be seen across the country. Mr. Weltz says that COVID 19 vaccine is specifically not added to the vaccines required for school admission.

Trustee Goldes says that the vaccine is currently in the emergency phase. She hopes that soon it will be like a normal vaccine, recommended by all physicians, etc., once fully approved. She would like to address whether students will still have remote options for school attendance. The info received says that those options will be limited and only offered to those that need it for a medical reason. She knows that some families chose to keep kids home based on the medical needs of other family members. Is there another option for DLI again this year? Mr. Weltz says they will weight those needs and may still have those options available. They are still looking at what that will look like based on available resources. She also asks if there is an option for a "masked" classroom.

Trustee Walsh appreciates the work that has gone into this. She asks if they are still looking at metrics and phases for next year? Dr Ream says things have changed over the last few months but he doesn't think it will be a multi-phase year. He thinks the whole year will look pretty normal or phase 3. There will be cohorts possibly, and maybe different quarantine guidelines. At this point there have not been any outbreaks from things like bussing, etc. She then asks if they will be looking at masking parameters over the next month to update policies. Mr. Weltz says at this point it will be a case-by-case situation. It's possible that if there is a spike, they will fall back on the mask requirement.

Trustee McKee asks if a child is in quarantine, and they become online, how would that be handled in the Fall. House Bill 702 says that they can't discriminate based on vaccinate status. So, they are still working on how the quarantine aspect will work. Chair Luke Muszkiewicz says that last year they made sure that every student had a computer so he believes it safe to say that every student will have one again going forward.

Chair Luke Muszkiewicz says he appreciates the timing and that before the school year is over, they are looking forward to the next year and how it will work. He is happy that Mr. Weltz is getting out in front to try and have the best plan possible. It will inform the conversations that everyone will be having. Things will continue to evolve and this summer won't be a normal one. He feels the plan is quick and easy to read and knows there are details behind it. He is excited that they are moving in the right direction and he gives credit to the staff, students, parents and medical professionals in the community. He is thankful for the vaccines. He is optimistic that they will come through.

B. Items for Action

1. Declaration of an Unforeseen Emergency

Dr Ream says this is the 3rd one they have looked at in the last 16 months. It's a bit different because of a number of factors. Vaccine progress is important but COVID unknowns mean that they must stay vigilant. He is recommending a continuation of the Declaration of an Unforeseen Emergency that currently goes through June 30, 2021. Its gives continued flexibility going

forward. The Board can also choose to terminate the declaration at their choosing. He recommends it continues through June 30, 2022. Chair Luke Muszkiewicz says that MTSBA is recommending that every school have one of these going forward.

Motion: Trustee Goldes makes a motion to continue to 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 30th, 2022 or until terminated by a vote of the Board of Trustees. The declaration is necessary to the community and school health concerns related to COVID 19. Furthermore, the Board of Trustees authorizes the Superintendent to take necessary steps to execute this declaration and inform the public and government agencies of this declaration. Trustee Hathhorn seconds the motion.

Public Comment:

Ms. Sandborn: She asks about redeclaring the emergency, he mentioned the availability of vaccines, but she is wondering what other reasons warrant this declaration. Would cases or hospitalizations warrant that or is availability of vaccines the sole reason for renewing?

Tammy Stefanik: She would like to say that she disagrees with declaring an emergency through the entire next school year. She has not seen any reason for it. She isn't seeing many cases in schools. Her daughters outside graduation showed them shaking hands of trustees and principals and no one seemed too concerned. She feels the Board could take action later if need be. She has a lack of trust in the Board at this point. She wants to make it known that she disagrees.

Robyn Mohs: She is concerned about this and didn't know that School Districts could do this. She disagrees with it. The plan is a draft so the declaration should not go for another year.

Lisa Schlosser: She echoes the sentiment by the last speakers. She does not agree and thinks it's ridiculous that the School Board thinks they have more power than the Governor who voted in a bill that limits his ability to change the law. It seems it will add to the level of the non-trust that the community has with the School Board. Prom had 785 kids in close proximity and no spread. She feels the School Board is over reaching their power. She feels that Helena School District has been the failure of the entire state and she wants that on record. Other schools have gone back longer and Helena is a failure and the students have failed because of the School Board.

Courtney McAdams: She thanks them for allowing public comment and she feels it was a covert move by the Board to bring this up as she didn't even notice it on the agenda. There is a lot of mistrust by parents who have been speaking at all the meetings for a year. She feels they have not been listened to and she feels that this declaration is out of line. She agrees that the Board has failed the kids who are now behind. She believes that the focus should be on getting the kids back to their grade levels. 20% of the students failed. She felt there should be public comment on the draft and that is where the focus should be.

Tim Ravendal, Conservative News for Montana: He asks how he can record the meeting from his end. He says that he is locked out and that it is a violation of public meeting laws. He wants to make sure the people who are not here are able to follow as well.

Tillman McAdams: He is opposed to the unforeseen emergency. This is an epidemic that they have now seen and have data on and the State of Montana's health service site show that there have been zero deaths of those under 20 in the state and only one for the age group of 20 to 29. People do get sick and there have been a lot of cases but CDC makes the recommendation that you adjust to the area that you are in. Some places have had no masks in schools with the same result. Facts should drive the decisions. The data is there.

Howard DeRosier: He is very against the declaration and said he was in the meeting earlier in the year when it was decided that Dr Ream could phase in different ways and the Board

could phase down. Dr Ream said they are waiting on CDC guidance. They don't know what's going to happen in the Fall so it makes no sense to do that now. If a new trend happened or more data come in, then it can be looked at later. However, just deciding that they have the power for another year is ridiculous.

Jamie Bright: She understands why the Board wants to continue with the declaration. She feels it is so they can keep making dictatorial decisions without considering public input. She feels COVID is an excuse and it is not warranted. She feels COVID is being used as a scapegoat of distance student not meeting benchmarks and it's a way for the Board to wash their hands of the responsibility. She fully disagrees with this.

Board Comment: Trustee Armstrong would like a better understanding of what the purpose behind this is and what that policy actually accomplishes. Dr Ream says that MCA-20-9-806 stipulates specific pieces with declaring an unforeseen emergency. It has been recommended by MTSBA and done by other school districts as well. Chair Muszkiewicz adds that in a lot of ways, passing this does not mean that they are going to do or not do any given specific thing. It's more of something that is recommended. Many districts have passed this. From a Board perspective, it authorizes them to have these 1900 series policies. They are temporary policies. Two of them will be looked at tonight. We are looking at getting rid of one and amending another so it recognizes that we are still in an environment that is not normal and it gives extra flexibility. It allows them to make changes without several steps. They can make changes quickly based on new information. Two have already been passed and this would be a third.

Vote: 8-0. Motion carries.

2. Policies for Consideration:

a. Termination of Policy 1904

Barb Ridgeway explains that it is no longer applicable and it was established in 2019 to allow expenditures from the transportation fund to deal with COVID.

Motion: Trustee McEwen makes a motion to dismiss policy 1904. Trustee McKee seconds the motion.

Public Comment: None

Board Comment: None

Vote: 8-0. Motion carries

b. Revision of Policy 1905

The recommendation would be for the use of masks but that they no longer be required. Furthermore, it establishes some of the safety protocols that will continue. The things they are actually doing have been added to the policy to include student handwashing hygiene, physical distancing, cleaning and disinfecting, cleaning protocols on busses. Chair Muszkiewicz asks if they can just delete lines 20, 21 and 22. Barb Ridgeway says they can just delete.

Trustee McKee asks when it would go in to effect? Barb Ridgeway says the recommendation would be to go into effect July 1.

Motion: Trustee McEwen moves to adopt changes to policy 1905 to include eliminate lines 20, 21 & 22 and make it effective July 1. Trustee Hathhorn seconds the motion.

Public Comment:

Landon: In talking about loosening restrictions and making masks optional, his point of contention is if restrictions are lessening, where is the emergency? He would like to know why other things are moving away from emergency?

Amanda Osborne, parent: She supports masking being optional but she does not support the language of the proposed amendment because masks are either a necessary protective measure or they are not. They are not putting masking or not masking on a level playing field. They are opening up kids to harassment, etc. because one practice will be more accepted than another. It's an unfair burden to put on the younger kids.

Caroline Phaff, parent: Her main concern that kids 12 and under will not be able to be vaccinated by the time school starts in the Fall and so there isn't really an option. She would love to see the school say they would wait until vaccines become available to that population. At that point, maybe make it optional. Research says that masks work well when everyone wears them. She wants her child to be able to go to school and be safe. She teaches with a mask on and it was fine. If masking is optional, only a couple kids need to get it to make it spread.

Tammy Stefanik, parent: She will echo comments before her, in believing the wording should change. She does not feel the word "recommend" is the best word to use. If masks continue to be required, there is a lack of opportunity for students to have equal opportunity to education without risk of harm to their health. There are students who cannot or should not wear a mask. The only way to get an exception for kids who should not wear a mask is to go through the 504 process. Masking has been normalized and that's not ok.

Courtney McAdams, parent: She agrees that the language should change to "optional". Her kids are hard working kids who follow the rules and if someone says it is recommended it puts a lot on the child to decide. Each parent has a choice to send their kid with a mask. The N95 masks are the only ones that truly work and they are used in hospitals, etc. Cloth masks don't work. Her family wore cloth mask and all got COVID. They have had no choice all year. The children have failed and now have to go to summer school and wear a hot, sweaty mask until July 1. The Board should stand up for the kids. She wants to make sure that teachers cannot push the recommendation even when it's optional.

Lisa Schlosser, parent: The last time they were allowed to make public comment, it didn't seem that the parent's concerns were even considered. She would ask the Board to consider what they are hearing. It's important for the kids. She comes as a physical fitness instructor who has taught for 20 years and she sees little kids outside with masks on so they can get on the bus. But at restaurants, the masks are no longer required. Having them on in the heat is not good for anyone. She had to pull her kid out after class several times getting sick to her stomach from mask wearing. She had more absences this year than any of her 11 years before. Her daughter had to quarantine 5 times because of COVID exposure and never got it. The school Board needs to step up for these kids. She doesn't know why she still has faith in the Board, but she does.

Roby Mohs: She came and asked for this to be on the agenda months ago and she knows other parents have been asking as well. She doesn't understand why they had to wait all year when numbers have been so low for so long. She thanks them for finally putting it on the agenda. She agrees that "recommended" is not the right word. She says the Board and the Teachers are not Doctors. She says the American Rescue Plan looks to be written from a political stand point and they are not Doctors either. "Optional" needs to be the word. She says to consider the graphs on websites stating the numbers. Vaccines are fine if people want them but remember that the vaccine industries have no liability. Do School Board members want to take accountability for mask wearing health issues and absenteeism and grade drops? The date for optional needs to begin tonight.

RyAnn Christman: She has a 16-year-old who has not attended in school since 2019 because of the masks. She spoke with Dr Ream at the beginning of all this. Her son has sensory issues and the CDC says accommodations should be made for those with sensory

issues. The Health Department voided that from their draft. She spoke to Dr Ream who was very kind and he recommended that her son go to PAL but they also wear masks. She has tried to work with the school. He can't tolerate a mask for more than a few hours. She asked that he do ½ days in person and online in the afternoons, so she could work in the morning and be home in the afternoon. She was told no. So, her son has missed all social aspects since then. She has spent hours looking at the law, and COVID info. These kids are not getting sick but they are missing out on everything else. There needs to be accommodations and it needs to be optional.

Board Comment: Trustee Hathhorn says that it has been an interesting year to say the least. She feels happy that she can hear from people from all sides. They have heard compelling arguments on both sides. The Board has done a lot to look at everyone's perspective and respect it. She feels that it is a major change in how things have gone. Data can be found to support any position. Things are ever changing. They have to do what they believe the community needs. The numbers are low currently and things look good. It looks safe to provide the choice to families. Moving forward, this gives families the choice to do either. There is also a bullying clause. Families can choose and children are protected. She believes this is the right thing for right now.

Trustee McKee is in favor of the change. One reason the numbers are lower is vaccination as well as other factors. She has heard comments about COVID not being a threat to children. She never thought there was a major threat to children but children are dependent on adults and adults needed to stay healthy. The children were just more vulnerable. She doesn't know that the difference in wording places a burden on the children. Either way of wording is fine with her.

Trustee McEwen asks when summer school starts? He asks if the policy change should take place with summer school instead of July 1? He also comments that the wording of "recommend" is the correct one. It still leaves the choice to the families.

Mr. Weltz says that both words will work the same but one gives a bit more power. It gives time to see what the CDC recommends. CDC guidelines have to be followed so that when they do get ESSER funds, they are tied to ability to follow guidance. There is an MOU with the staff that ends June 30. If that terminates early, they will have to redo the MOU and that takes some time. Its not as simple as just changing a date. Summer school starts for high schools the week after school gets out. K-8 summer program starts June 28. So elementary will wear them 3 days.

Dr Ream agrees with what Mr. Weltz has said. They can't predict what the CDC will come out with. It's been a few weeks and they are still waiting for more guidance. Different districts end different dates and the CDC knows that schools need to know what guidance will be going forward.

Chair Muszkiewicz weighs in and says it is simply unrealistic to renegotiate the MOU with HEA before next month. That's the major factor in the July 1 date.

Trustee Beaver says that the point for contention is the word "recommendation". Throughout COVID, the only tool they had against COVID was the masks. In the last 4-5 months, the vaccine has come out as another tool. Vaccinations have increased the potential to eliminate or protect against COVID. At the present, kids under 12 can't be vaccinated. So, for those kids, the mask is the only tool. He would personally recommend the mask to these children. Maybe by the time schools open for Fall, there will be a vaccine for them.

Chair Muszkiewicz says that he agrees with Trustee Beaver. He wants to address that children under 12 can't yet get the vaccine so some say that this population could still be required to mask. He wants to be clear that HB 702 forbids them from doing that. They

cannot differentiate based on vaccination status. He thanks the students and teachers and support staff who have worn the masks at school. He believes that is the most important action that kept staff and family's safe. Vaccination is a personal choice and not everyone can even take it. But the vaccine is changing the game and he is hopeful that because of it, they can operate at normal next year. He does believe in the proposed wording though. Because those under 12 cannot get the vaccine currently, he believes the word "recommended" is the right choice, but effectively it is every family's choice. He fears that masks will continue to distract from the core educational mission.

Vote: 7-1. Opposed by Trustee Armstrong. Motion carries

3. Approval and ratification of the HPS-AFSCME Custodians and Grounds Collective Bargaining Agreement

Stacy Collette brings a tentative agreement that was reached on May 10, 2021 with the custodians and grounds crew. The majority voted and it passed. It's a 2-year agreement that begins July 1, 2021 and ends June 30, 2023 with a salary reopener next Fall. Employees will receive a step, in accordance with the collective bargaining provision and have agreed to a \$1000 bonus to each employee covered by the agreement and prorated based on their FTE. The insurance was dealt with by the Health Benefits committee and wording for night shift was removed as there is no longer any night shift positions. They also added a personal day to be used on non-student days such as Spring or Winter break. There is a retirement pay change from \$125 per year of service to \$200 per year of service.

Trustee McEwen asks what the retirement pay is? Stacy Collette says that they have \$125 for every year of service at time of termination. It's a stipend. Trustee McEwen also comments that the personal day is in addition to the vacation benefit that all public employees receive. So, he asks if they are adding another day of vacation? Stacy Collette clarifies that teachers are given 5 personal days and those are bargained in. The custodial unit has done a clause to mirror those days. It levels the playing field for those that have personal days vs those that don't across the board. It's a paid day that can't be carried forward or cashed out. Trustee McEwen says that there are 6000 people in Helena that are covered by that statute. So, these employees are getting a bit better than others in state, city or county.

Trustee Beaver asks for clarification on the removal of the night shift language and differential. There was a boiler watch position. He asks if that is gone? Stacy Collette clarifies that they no longer have that position but instead they pay a stipend to one of the craft members to be on call 24/7 and he checks them regularly. This actually reduced costs.

Motion: Trustee McKee makes a motion to approve the ratification of HPS-AFSCME Custodians and Grounds Collective Bargaining Agreement. Trustee Beaver seconds the motion.

Public Comment: None

Board Comment: None

Vote: 8-0. Motion carries

4. Approval and ratification of the HPS-Carpenters Collective Bargaining Agreement 3

Stacy Collette says they reached a tentative agreement on May 12, 2021. It is a 1-year agreement from July 1, 2021- June 30, 2022. The insurance language is the same as the previous. Year one employees will receive a \$0.50 raise which moves pay from \$24.81/hr to \$25.31/hr. They have also agreed to a \$1000 bonus to be paid in this calendar year. There is also a \$300 clothing allowance paid in July for boots, shirts and pants. They also have the 1 non-personal day to be used on a non-student day. The Friday of Spring Break will be a paid day off.

Trustee McEwen asks if the day off is vacation time? Stacy Collette says yes, its an additional paid day off. Most employees get this. Facility, maintenance and custodial will run 4- 10's over Spring Break and then that Friday is a paid day off.

Trustee Beaver asks about the clothing allowance of \$300 dollars. He sees some district employees wearing shirts that have Helena School District #1 logo. He asks if those are provided in addition to the stipend? Stacy says yes. Jackets are purchased and used during the winter months so when they are plowing or shoveling, they are easily identified. They also need reflective properties to keep them safer. Normal craftsmen outside the district get these allowances and the school district needed to remain competitive.

Motion: Trustee McKee makes a motion to approve the ratification of HPS-Carpenters Collective Bargaining Agreement 3. Trustee Beaver seconds the motion.

Public Comment: None

Board Comment: None

Vote: 8-0. Motion carries

5. Approval and ratification of the Painters Collective Bargaining Agreement

Stacy Collette explains that there is 1 painter and they have agreed to a 1-year agreement from July 1, 2021 to June 30, 2022. Insurance is the same as the previous. Pay has been adjusted by \$0.50 an hour which moves them from \$25.24 to \$25.74. They have added the \$1000 bonus to be paid in June of 2021. They have the same clothing allowance and 1 extra personal day as in the previous agreement.

Trustee Beaver comments that traditionally there have been 2 painters. He asks why this has been reduced? When there were 2, one was also responsible for replacing glass. He asks who now does that as well as locks? Stacy Collette says that the locksmith belongs to the custodial and maintenance team. She doesn't know when the second painter position was dropped. The maintenance crew backs up the painter when help is needed.

Motion: Trustee Goldes makes a motion to approve the ratification of the Painters Collective Bargaining Agreement. Trustee McKee seconds the motion.

Public Comment: None

Board Comment: None

Vote: 8-0. Motion carries

6. Approval of Health Insurance Plan and Premiums for the 2021-2022 School Year

Stacy Collette provides a recommendation to adjust the self-funded health insurance premium plan. This last year, there was a 20% increase in claims cost. Plan team members and advisors reviewed claims and gave the best estimate for where they will be next year to maintain solvency. The plan can sustain 11% of the increase and absorb over \$763,000 of the expense required to maintain solvency for next year. In addition, the committee voted to approve the 7% increase in premiums to cover the cost of the increase. They came to an agreement of a 2.8% increase of benefit dollars to offset the employee out of pocket expense. Traditionally, Helena Public Schools covered the employee out of pocket of the premium plan for the employee only. The 2.8% would lend \$23 per month, per employee in overall benefit dollars from the general fund. They commit to this for the next 2 years plus the additional \$5 life insurance. She recommends the Board accept the changes.

Trustee Beaver asks what unreserves are? Trustee McEwen explains that they used to be called unrestricted reserves but are now just called unreserves. Stacey says that they are the monies that they have within the plan that can be spent on administration, and the pieces to keep funds solvent. Trustee Beaver asks how much there is in unreserves? Stacey says there is \$4.1 million to date.

Mr. Franco explains that unreserves are in a similar pot as reserves. They are financially obligated to hold the \$5.8 million dollars in case the plan goes belly up. The consultants looked it

over and said they are financially sound. The unreserves is the money to pay claims and admin fees and anything else that come up. There is stop loss insurance for high-cost claims but all that does increase stop loss premiums. Those were at over \$1 million this year. They try to keep those funds above \$3.5 million.

Chair Muszkiewicz comments that he likes the way the district is handling this and working to absorb costs. The increase in premiums is concerning. He asks if the Health Benefits Committee could next year give a mid-year update on how things are trending. Mr. Franco says that can be done but, the first half of the year, members are still trying to meet deductibles so they're not paying out as much as they will the second half of the year when members have met their deductible. They are also looking at options to try and reduce costs for the next year.

Motion: Trustee McEwen makes a motion to approve the Health Insurance Plan and Premiums for the 2021-2022 School Year. Trustee Armstrong seconds the motion.

Public Comment: None

Board Comment: Trustee Goldes thanks the committee for all the work on that to keep the premiums low for the staff and families. High-cost claims can impact the result for the year.

Vote: 8-0. Motion carries

7. Consideration of resolution requesting county to conduct 2022 Elections

Janelle Mickelson explains that the resolution would have the County run elections. They have agreed to the regular election on May 3, 2022. If there is a special election, they would want to work with the school district to decide on a date. Audrey McCue is a county election administrator, and she said that it will be run by district and not by precinct. Janelle recommends that they pass the resolution.

Motion: Trustee McEwen makes a motion to accept the recommendation to have the county conduct the 2022 elections. Trustee McKee seconds the motion.

Public Comment: None

Board Comment: Chair Luke Muszkiewicz says that the county does a great job and he is thankful to work with them.

Vote: 8-0. Motion carries

C. Items for Consent

1. Consideration of 04.13.2021 Board of Trustees Meeting Minutes (see attached) 2.

Consideration of the Personnel Actions (see attached)

3. Consideration of the Warrants (see attached)

4. Approval of Out-of-District Attendance Agreements (see attached)

Motion: Trustee McEwen makes a motion to approve the Items 1,3 & 4 for Consent. Trustee McKee seconds the motion.

Public Comment: None

Board Comment: None

Vote: 8-0. Motion carries

2. As a stand-alone action Item, the Board will discuss Consent Item 2. Trustee Beaver states a concern with appointments of certified personal, as there are 10 people who are listed as permanent district wide substitutes. 3 more are to be added. Their salaries range from \$40,000 to \$46,000 per year as permanent substitutes. Traditional substitutes get \$100-\$110 per day. Permeant subs get between \$222-\$255 per day that is guaranteed for the entire year. That adds 13 teachers to the teaching staff. They have just done a reduction in staff due to loosing students to East Helena. He understands that there is difficulty in getting subs. Putting on permeant contracted subs, means that they have to pay retirement, benefits, leave pay, and so on. With

traditional subs, those things are not given and the cost is much less. He has heard that at some points they need up to 65 subs in a day. So, these people are 13 of them, leaving a need for another 50 or so. These subs are making almost double what a sub in an adjacent classroom make. It won't sit well with the sub staff. He is worried they will lose subs over this.

Stacy Collette says that Trustee Beaver is correct. However, there are different levels of expectations for long term subs. Looking to the coming year, she sees 16 long term sub needs to cover maternity leaves alone. This isn't unusual. Those subs come in and go on contract on the 35th day. Long term subs are responsible for delivering curriculum, grading, PLC's, parent/teacher conferences. They are full time committed vs non contract subs who can come when they want to fill in a day here or there as they choose. High school staff are often losing prep time to cover for colleagues and these long-term subs help with those issues. These are certified educators that are licensed by OPI and the state.

Trustee Beaver asks how long maternity leave is? Stacy explains that the law requires 60 days. Helena schools allow that time to be taken in an intermittent fashion. So, they may come back only a few days a week but that extends their absence to 7 or 8 months. If they can partner with a long-term sub, it creates a consistency. Trustee Beaver is not comfortable with the costs of it. Stacy says they see long term subs hired in October and November. This year they did it right away so they would commit and they wouldn't lose them to other districts. Trustee Beaver also asks why some are at \$40,000 and some up to \$46,000. Stacy says the difference comes in on their step from the matrix. It's based on years of experience.

Motion: Trustee McEwen makes a motion to approve Item for Consent 2, Consideration of the Personnel Actions, as is. Trustee Goldes seconds the motion.

Public Comment: None

Board Comment: Trustee McEwen asks if subs are assigned to one building or go all over week to week? Stacy says that when they are hired, they are site specific.

Trustee McKee appreciates the deeper explanation.

Trustee Hathhorn asks Janelle how it looks budget wise for personnel? Is the long-term sub policy putting an additional strain on the budget? Janelle says the budget is tight and subs are hard to budget for because every year is different. However, it's not a strain. Subs cost between \$500,000 and \$800,000 a year. There are always long-term subs.

Vote: 7-1. Trustee Beaver opposed. Motion carries

CI. Reports

1. Health Benefits Committee Report

Nothing to report.

2. Montana School Boards Association Report

Chair Muszkiewicz shares that there were 2 training sessions for new trustees. Those were recorded. The annual MTSBA meeting is Thursday, June 10 in the morning and you must register. Unless the membership objects, he will become the President at this meeting. Jan Cahill passed away unexpectedly this morning. Jan was longtime Chair for Great Falls Public Schools as well as Superintendent of Vaughn Public Schools. He was talented and effortlessly knowledgeable.

3. Helena Education Association Report

Jane Shawn thanks Dr Ream for his time and collaboration and she wishes him well in the future. She looks forward to working with Mr. Weltz and they have already met. She appreciates that the Board listens to all points of view and she feels that the teachers are heard. She recognizes the teachers and educators who have worked harder this year than ever.

4. CHS/HHS Student Representative Reports

Eliza: Capital High Commencement was a success. Capital High “I Time” is going to be a program from June 14 to June 25 to allow student more time to pass classes from the year and earn credits. The master schedule is being worked on. Capital High Senior Grad Walks were a hit and participants were at an all-time high. 2 teachers are retiring and other teachers are leaving. Summer school will start Friday June 18.

Rylie: Helena High graduation had over 300 graduates. Spring sports wrapped up. Track team took 2nd at state.

VII. SUPERINTENDENT’S REPORT

Mr. Weltz: He looks forward to working with Jane and the union. He went to the graduations and was amazed at the resiliency of the students and the work of the staff. He was happy to see the community celebrating the kids. He thanks Dr Ream for all he has done.

Dr Ream: He appreciates the recognition of the student who passed as well and Jan Cahill. It’s been a tough week. He appreciates the school counselors that are helping with this as well. He believes Jan did what he loved to the end. He agrees with what Mr. Weltz said about graduation and thanks Carroll College, the police and everyone who helped it look so effortless. He thanks the parents, families, students, colleagues, and the community through the challenging year. He wants everyone to know he is proud of all the hard things that had to be done and the discussions that were had. There will always be a special place in his heart for everyone in the district. He includes the Board as his boss’ and colleagues. He is thankful for all the Trustees, past and present. It shows the ultimate volunteer spirit and you give of yourself. He has enjoyed working with Mr. Weltz in the transition and he appreciates his energy and vision. He also wants to thank his family for all they have endured and supported him through.

VIII. BOARD COMMENTS

Chair Luke Muszkiewicz thanks Mr. Weltz for his introduction to the community tonight and his compelling vision for the future. He appreciates him for choosing Helena. To Dr Ream, he says thank you to both him and his family for choosing Helena and for the service over the past 3 years. It’s been an honor. He would have wanted no one else leading the district through the last few years. His commitment is unmatched and it’s been an honor to work with him.

Trustee Goldes thanks Mr. Weltz and looks forward to working with him and his dedication to the district. To Dr Ream, she expresses appreciation for all he and his family have given to the district. She wishes him happiness and success.

IX. ADJOURNMENT

Respectfully Submitted,

Luke Muszkiewicz, Chair

Gretchen George, Recording Secretary Date



Superintendent
Rex Weltz
324-2001

Business Manager
Janelle Mickelson
324-2040

Board of Trustees Summer Retreat

Bryant Elementary School Library-1520 Livingston Avenue-Helena, MT 59601

Tuesday July 13, 2021-8:30 AM

MINUTES

ATTENDANCE – Present unless otherwise noted.

Luke Muszkiewicz-Board Chair
Siobhan Hathhorn-Vice Chair
Janet Armstrong-Trustee
Terry Beaver-Trustee
Elizabeth “Libby” Goldes-Trustee
John McEwen-Trustee
Jennifer McKee-Trustee
Jennifer Walsh-Trustee

Rex Weltz-Superintendent
Josh McKay-Assistant Superintendent
Brian Cummings-Assistant Superintendent of Elementary
Janelle Mickelson-Business Manager
Barb Ridgway-Chief of Staff
Stacy Collette-Human Resources Administrator
Sean Maharg-Special Education Administrator
Gary Myers-Director of Educational Technology
Joslyn Davidson-Curriculum and Instructional Resources Administrator
Bea Kaleva-Legal Representative for The Helena School District

Lona Carter-Jefferson Elementary School Principal
Trish Klock, Bryant Elementary School Principal
Lisa Lowney-Kessler Elementary School Principal
Nick Radley- Central Elementary School Principal
Leticia Wilkins-Warren Elementary School Principal
Sean Morrison- Four Georgians Elementary School Principal
Erin Maxwell- Ray Bjork Principal
Cal Boyle-Helena Middle School Principal
Dave Thennis-C.R. Anderson Middle School Principal
Jilyn Chandler-Vice Principal C.R. Anderson Middle School Principal
Brett Zanto-Capital High School Principal
Kathy Kidder-Vice Principal Capital High School
Stephanie Thennis-Vice Principal Helena High School
Matt Carey-P.A.L Principal

I. CALL TO ORDER/PLEDGE OF ALLEGIANCE:

Chair Luke Muszkiewicz called the meeting to order at 8:44 a.m. in the Bryant Elementary Library and started the meeting with the Pledge of Allegiance.

II. REVIEW OF AGENDA:

The agenda was reviewed by those present.

- 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.*

No public comment.

IV. NEW BUSINESS

A: Consent Action Items

1. Personnel Actions (See Attached)
2. MTSBA Principles & Guidelines (See Attached)
3. MTSBA FY23 Dues Revenue Estimate (See Attached)
4. Nomination of Scott Walter as MTSBA President-Elect
5. Nomination of Tom Billteen as MTSBA Vice-President

Motion: Ms. Siobhan Hathorn moved to approve the 7/13/21 personnel action items. Mr. John McEwen seconded the motion.

Public Comment: None

Vote: 7-0 The motion carried. Mr. Luke Muszkiewicz abstained from voting.

B. Item of Information: Board of Trustees Retreat

1. Introduce Administrative Team
 - At 9:00 a.m. Superintendent Rex Weltz lead the trustees, central administration team, and building administration in a team building activity to get to know one another.
2. Discuss Governance Best Practices and Legal Procedural Questions
 - Legal representative Ms. Bea Kaleva discussed the role of the board of trustees as well as the rights and responsibilities of a trustee according to Montana Code. Ann. 20-3-324; Helena Public Schools Policy 1005 and 1010. The school board policies have the force and effect of law in Montana as long as they are legally adopted and consistently enforced.
 - Limitations of trustees was discussed by reviewing Helena School District policy 1055 which speaks to communication between trustees and staff. All official communications to the Board should be directed to the Superintendent. Board member questions or communications to staff about programs and/or request for information should also be submitted through the Superintendent. Ms. Kaleva said it is important to know where to refer people to that have issues and know your line of communications.
 - The text topic mentioned included that a trustee does not have individual authority. It is the Board as a whole that has authority over the school district. The board discussed section 20-3-332: personal immunity and liability of trustees. When acting in their official capacity at a regular or special meeting of the Board or a committee thereof, the trustees of each district

are individually immune from exemplary and punitive damages. Actions taken individually could lead to individual liability, which is another good reason why individual trustees should work within the structure of the Board as a whole.

- The discussion then turned to what exactly can the board do. The board has goals, missions, and a vision. This was outlined in Policy 1015.
- It was then discussed the relationship the board has with the superintendent. This is outlined in Policy 1045. The Board gives general guidance to your Superintendent, and your entire school community, through your policy manual, but the Board should also be willing to meet annually with your Superintendent and set goals for him to meet based on the Board's goals for the upcoming year.
- It was then discussed Policy 6000 in which the Board will evaluate, at least annually, the performance of the Superintendent, using the standards and objectives developed by the Superintendent and Board which are consistent with the district's mission and goals statements. The Board agrees that the evaluation and assessment shall be reasonably related to the job description of the Superintendent and the specific, measurable performance goals and objectives agreed to by the Board in consultation with the Superintendent, by September 1, for the year in question.
- The last item discussed with Ms. Kaleeva was Open Meeting Law. It is outlined in the Montana Constitution, Article II, Sections 9 and 10. Section 9. Right to know. No person shall be deprived of the right to examine documents or to observe the deliberations of all public bodies or agencies of state government and its subdivisions, except in cases in which the demand of individual privacy clearly exceeds the merits of public disclosure. The Constitution contains equally strong language in favor of individual privacy: Section 10. Right of privacy. The right of individual privacy is essential to the well-being of a free society and shall not be infringed without the showing of a compelling state interest.
- The conversation with Ms. Kaleeva closed in discussing seven things a board member really needs to know: the Due Process Clause, Montana's Open Meeting Law, what's delegable by the Board to administrators and what's not, aspects of the "Federalization" of employment law, the importance of District policy language, the dynamics, politics, and unique responsibilities, of being appointed to a public entity responsible to the citizens of the multiple school districts to act in the best interest of the special education students, and last of all "do what you know is right, not what at you think is right".

C. OPEN DISCUSSION

1. At this time, the attendees of the meeting held an open-ended discussion over lunch regarding matters of importance to trustees.
 - Trustee Ms. Janet Armstrong asked if there is a plan to address any COVID-19 variances that might be coming our way and how will we address the community? Superintendent Rex Weltz responded that we will work the health department on a plan, and we will notify the community once we have that plan.

- Mr. Muszkiewicz asked if the school district is making the phone calls if students need to quarantine. Chief of Staff Ms. Barb Ridgway said at this time the health department will make that call.
- We discussed feedback on 21-22 Helena Schools Draft Operations Plan. Ms. Hawthorn commented that she believes we have less responses from people in the valley because they might not want to take the survey. She said that we need to keep in mind that there are all a lot of people that do not fit in the profile of the ones that fill out surveys. Ms. Armstrong said it would be helpful to let the community know some of the federal guidelines that we have to go through to serve kids in our district.
- Masking in the district was discussed. Mr. Muszkiewicz said at this time masks are optional except they are federally required on our school buses. Superintendent Wertz said we can do a better job communicating information to the community to help keep them in the know. Mr. Muszkiewicz asked if there were any issues with students wearing masks during summer school for the first 3 days or on buses. Assistant Superintendent Brian Cummings said he did not see any issues arise.
- The next item discussed was that recommendations for how far apart students will need to be in the classrooms need to be discussed in the future.
- Human Resources Director Stacy Collette says she fully expects to have conversations with staff members before September 1, 2021, regarding staff safety guidelines, quarantining, etc. It will be a different environment for our employees.
- Mr. Muszkiewicz asked is there anything as a school system we can do to make it easier for families to get vaccinated? Ms. Ridgway said an option is to do some on campus vaccine clinics before school starts, but the best way is to speak to your local health care provider about getting vaccinated.
- Trustee Libby Goldes asked how are we identifying the needs of children who fell behind during the pandemic? Ms. Goldes thinks we need to promote that to the public that we are helping kids catch up. Superintendent Wertz responded that our summer school program is helping fill those learning gaps from COVID.
- Ms. Hawthorn asked if we have looked at any data showing the best way to reach the public via communication? Superintendent Wertz said every venue is important and that we should hit them all such as email, social media, radio, etc. The district has also hired an Information Officer to relay communication to the district and the community.
- Ms. Goldes asked if we still had a survey contract with Panorama? Ms. Ridgway responded that we still have that service, and that is the mechanism with how we survey our community and staff.

- Trustee Jennifer Walsh asked what our goal of responses from the community survey is. Superintendent Weltz said right now our survey responses were at 641, but we would like to be higher. Mr. McKay said a quick outline of communication from the principal sent to families rather than a PDF from the secretary would be read more he believes. The user interface needs to be very easy for parents.
- Mr. Muszkiewicz mentioned critical race theory in society right now. What is our district/ administrative response to this? Superintendent Weltz said the cabinet will discuss this and come together with a one-page district response. Mr. Muszkiewicz said he believes we should be prepared with a document with answers in case the public comes forward with questions regarding this topic.

D. DISCUSS STRATEGIC PRIORITIES & COMMITTEE OBJECTIVES

1. At this time, the board provided Superintendent Weltz input regarding their strategic priorities and discussed priorities and schedule for board committees. Superintendent Weltz said that the strategic priorities should be consolidated and cleaned up to make it an easy one-page document to help our parents understand what we are doing in our district. Below is the concept of the one-page strategic priorities document:

A) Academics-social emotional needs of our students and action steps

B) Building strong professional relationships with our staff and our community. Personal connections which is the driver of all success. PAXs good behavior.

C) Communication- essential in the functions of how we get stronger as a district.

D) Developing consistent and strong systems in operations and sustainable budgets.

F) Facilities- our structure-having great facilities.

- The Trustees, Administrative team, and Superintendent then entered discussion regarding strategic priorities and committee objective. Mr. Muszkiewicz said he likes that this document would live on one page that the entire community can see. He asks that it be a format change and does not want to lose the good work that was put into creating the strategic priorities. Ms. Goldes said we should review strategic priorities and committee objectives every year.
- Superintendent Weltz asked what a priority for the board coming out of a pandemic and moving forward? Mr. McEwen said academics and making sure kids are caught up. Mr. Beaver said do we know what a second grader missed socially during the pandemic and how are we going to accommodate that. How can we help their social, emotional growth? What has every grade level missed due to COVID? He said we are obligated as a school district to help support this.

- Mr. Cummings said the social and emotional piece is built into the academics but maybe it needs to be mentioned more.
- Mr. McKay said we want kids to know they are not broken or behind from COVID. Just letting them know they are going to be alright; and everyone went through this.
- Ms. Collette said it was amazing that we were able to put a device in every child's hand, and they were able to connect socially online and learn amazing technical skills.
- Mr. Muszkiewicz said regarding communication during the pandemic we did well with our website and social media to reach people.
- Mr. Beaver said there should be a way for all board members to be in the loop with what is going on in the district. Superintendent Wertz said every Tuesday at 10 he meets with the executive committee for coffee. Rex said he would set up a time to meet with any board member at that time for a 2 on 1, for 1 hour if it stays under 3 board members at a time.
- Mr. McEwen mentioned regarding the Facilities plan it needs to be a standalone priority. Superintendent Wertz said there will be another meeting in a few weeks, and we will create a master plan for this. Mr. McEwen said we need to look at the priority list of needs regarding the facility needs. We need to know all our facility needs.
- Ms. Goldes said every 10 years we should review our boundaries and it might be great for us if we communicate it to the district.

E. DISCUSS BOARD SELF-EVALUATION RESULTS

1. Mr. Muszkiewicz then discussed the board self-evaluation results. He said that board meetings and relationships felt very positive. That everyone here wants to do what is best for kids, and that it extends to the community.
2. Areas of improvement were discussed and how they communicate to the district. Muszkiewicz said it is very important to have committees meeting regularly with important work. Mr. McEwen said early notification for the board is helpful. Mr. Beaver said maybe there should be a place in Strategic Planning "to put fires out". Ms. Hawthorn recommended that if we must deal with COVID again the district should hire a COVID Coordinator so the Superintendent can focus on his duties. Ms. Armstrong said to have more time to discuss consent action items would be helpful, along with the details.

F. Superintendent Expectations & Interim Evaluation

The Board of Trustees went into a closed session to discuss Superintendent Expectations & Interim Evaluation at p.m. (Personnel Specific: This portion of the meeting was closed because the demands of individual privacy clearly exceed the merits of public disclosure. MCA 2-3-203)

V. BOARD COMMENTS

None

V1. ADJOURNMENT

The next Regular Board Meeting will be held on August 10, 2021.

Candice Delvaux, Recording Secretary

Date

PERSONNEL ACTIONS

July 14, 2021 – August 10, 2021

CERTIFICATED PERSONNEL

Appointments

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Salary</u>
Abendroth, Amy	08/16/2021	ABE/English	\$47,417.00
Driggers, Bethany	08/26/2021	HHS/Library	\$56,000.00
Elliott, Sarah	08/26/2021	Broadwater/Special Education	\$48,500.00
Greenwood, Sarah	08/26/2021	Hawthorne-District/School Psych.	\$60,474.00
Schulte, Meghan	08/26/2021	HHS/Instructional Coach	\$57,667.00
Staudinger, Scott	08/26/2021	CHS/Mathematics	\$56,000.00
Vallincourt, Jessica	08/26/2021	HHS/English-Temporary	\$63,211.00
Youngberg, Marcus	08/26/2021	CRA/Spanish	\$46,000.00
Simpson, Sarah	08/16/2021	Smith/Principal	\$98,646.03

SUMMER SCHOOL STAFFING

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Salary</u>
Graham, Susan	06/28/2021	CRA/Summer School Teacher	\$60.39/hr.*

***Temporary Contract: Contract expires at the discretion of the District or 6/10/2022, whichever occurs first.**

Terminations/Retirements

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Reason</u>
Crawford, Craig	08/03/2021	ABE-Access to Success/Administrator	Resignation
Winkler, Bryan	08/06/2021	CHS-Asst Boys Soccer Coach	Resignation

SUMMER SCHOOL STAFFING

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Reason</u>
Alberts, Justine	08/12/2021	Jim Darcy/Summer School Principal	Temporary
Alger, Kellen	08/12/2021	Central/Summer School Teacher	Temporary
Bailey, Nancy	07/16/2021	CHS/Summer School Teacher	Temporary
Baus, Laura	07/16/2021	CHS/Summer School Teacher	Temporary
Bentley, Natasha	07/16/2021	CHS/Summer School Teacher	Temporary
Blood, Olivia	08/12/2021	Bryant/Summer School Counselor	Temporary
Boutin, Autumn	08/12/2021	Central-Bryant-Jim Darcy/Summer School Nurse	Temporary
Brooks, Lonni	08/12/2021	Bryant/Summer School Teacher	Temporary
Burton, Brice	08/12/2021	Central/Summer School Principal	Temporary
Carter, Lona	08/12/2021	Central/Summer School Principal	Temporary
Connolly, Kelly	08/12/2021	Jim Darcy/Summer School Teacher	Temporary
Cosenza, Jamie	08/12/2021	Central/Summer ESY Teacher	Temporary
Didriksen, Joanna	07/16/2021	CHS/Summer School Teacher	Temporary
Erickson, Mattea	08/12/2021	Central/Summer School Teacher	Temporary
Ferguson, Krystal	08/12/2021	Jim Darcy/Summer School Counselor	Temporary
Fotheringham, Kayla	08/12/2021	Bryant/Summer ESY Teacher	Temporary
Franzen, Joice	08/12/2021	Bryant/Summer School Librarian	Temporary
Gondeiro, Amy	08/12/2021	Jim Darcy/Summer School Librarian	Temporary
Graham, Susan	08/12/2021	CRA/Summer School Teacher	Temporary
Hageman, Reginald	07/16/2021	CHS/Summer School Teacher	Temporary
Hale, Lindy	08/12/2021	HMS/Summer ESY Teacher	Temporary
Hamper, Corissa	08/12/2021	Central/Summer School Teacher	Temporary
Hauptman, Kaci	08/12/2021	Bryant/Summer School Teacher	Temporary
Jendro, Taylor	08/12/2021	Bryant/Summer School Teacher	Temporary
Klock, Trisha	08/12/2021	Bryant/Summer School Principal	Temporary
Lampman, Evan	08/12/2021	Central/Summer School Teacher	Temporary
Lieberg, Heather	08/12/2021	Central/Summer School Teacher	Temporary
Matthies, Kaci	08/12/2021	Jim Darcy/Summer School Teacher	Temporary
Moore, Molly	08/12/2021	Central/Summer School Teacher	Temporary
Norman, Theresa	07/16/2021	CHS/Summer School Teacher	Temporary
Ostwald, Thea	08/12/2021	Jim Darcy/Summer School Teacher	Temporary
Penninger, Bailey	08/12/2021	Central/Summer School Teacher	Temporary
Pryor, Stephanie	08/12/2021	Bryant/Summer School Teacher	Temporary
Racicot, Brooke	08/12/2021	Jim Darcy/Summer School Teacher	Temporary
Racicot, Tracy	08/12/2021	Jim Darcy/Summer School Teacher	Temporary
Radley, Nicholas	08/12/2021	Jim Darcy/Summer School Principal	Temporary
Renshaw, Brittany	08/12/2021	Jim Darcy/Summer School Teacher	Temporary
Reynolds, Jessica	08/12/2021	District/Summer ESY SLP	Temporary
Richem, Karen	08/12/2021	Central/Summer School Counselor	Temporary

Rowsey, Reid	07/16/2021	CHS/Summer School Teacher	Temporary
Rudio, Kristyna	08/12/2021	Jim Darcy/Summer School Teacher	Temporary
Schaefer, Jennifer	08/12/2021	Jim Darcy/Summer School Teacher	Temporary
Scruggs, Roger	07/16/2021	CHS/Summer School Teacher	Temporary
Seilbach, Susan	08/12/2021	Central/Summer School Librarian	Temporary
Sheridan, James	07/16/2021	CHS/Summer School Teacher	Temporary
Shippen, Heather	08/12/2021	Bryant/Summer School Teacher	Temporary
Svaleson, Stacy	08/12/2021	Bryant/Summer ESY Teacher	Temporary
Swensen, Ryan	07/16/2021	CHS/Summer School Teacher	Temporary
Thatcher, Riley	08/12/2021	Bryant/Summer School Principal	Temporary
Thornock, Jeanine	08/12/2021	Bryant/Summer School Teacher	Temporary
Uggetti-Lyndes, Kristen	08/12/2021	Jim Darcy/Summer School Teacher	Temporary
Wagenman, Danielle	08/12/2021	Bryant/Summer School Secretary	Temporary
Westerberg, Holly	08/12/2021	Jim Darcy/Summer School Teacher	Temporary
Williams, Aliyah	08/12/2021	Bryant/Summer School Teacher	Temporary
Wright, Kathryn	08/12/2021	Central/Summer School Teacher	Temporary

Leaves

<u>Name</u>	<u>Term</u>	<u>Location/Assignment</u>	<u>Type of Leave</u>
Peterson, Kate	2021-2022	HHS/Library	LOAWOP

Change in Contract

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

CLASSIFIED PERSONNEL

Appointments

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Salary</u>
Banks, Holly	08/12/2021	HHS/General Secretary	\$18.28/hr.
Corley, Lindsey	08/26/2021	Central/Para Educator	\$14.52/hr.
Delvaux, Candice	08/01/2021	MBC/Board Secretary Stipend	\$2,000/yr.
Garside, Ali	08/26/2021	RBLC/Para Educator	\$14.91/hr.
Hansen, Justin	07/16/2021	Rossiter-Jim Darcy/Custodian	\$16.01/hr.
O'Neil, Bradley	08/26/2021	HMS/Para Educator	\$16.25/hr.
Smith, Kendall	08/26/2021	CRA/NET Tutor	\$17.64/hr.
Storror, Alisa	08/26/2021	Central/Para Educator	\$15.95/hr.

**Temporary Assignment*

Terminations/Retirements

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Reason</u>
Blinn, Rebekah	09/01/2021	CHS/Para Educator	Resignation
Garrison, Theresa	08/27/2021	Maintenance/Custodian	Resignation
George, Gretchen	08/01/2021	MBC/Board Secretary	Resignation
Hoving, Susan	08/13/2021	Bryant/Temporary Para Educator	Temporary
Ludden, Leiloni	08/02/2021	Smith/SACC Site Manager	Resignation
Schaeffer, Kaitlyn	07/16/2021	Warren/SACC Para Educator	Resignation
Sutherland, Jeri	07/30/2021	CRA/Para Educator	Resignation
Van Antwerp, Jory	08/13/2021	Bryant/Temporary Para Educator	Temporary
Van Diest, Mike	07/26/2021	HHS/Asst Football Coach	Resignation
Whitaker, Anne	07/26/2021	CRA/Para Educator	Resignation

SUMMER SCHOOL STAFFING

<u>Name</u>	<u>Effective</u>	<u>Location/Assignment</u>	<u>Salary</u>
Birmingham, Cristin	08/12/2021	Central/Summer School Para Educator	Temporary
Boyle, Jessi	08/12/2021	Jim Darcy/Summer School Para Educator	Temporary
Butler, Jessica	08/12/2021	Central/Summer Sign Lang. Interpreter	Temporary
Casne-Jones, Connor	08/12/2021	Bryant/Summer School Para Educator	Temporary
Cummings, Tyler	08/12/2021	Jim Darcy/Summer School Para Educator	Temporary
Cutshall-Bailey, Patty	08/12/2021	Bryant/Summer School Para Educator	Temporary
Dunn, Holly	08/12/2021	HMS/Summer ESY Para Educator	Temporary
Ebelt, Chelsi	08/12/2021	Bryant/Summer School	Temporary
Gransbery, Michelle	08/12/2021	Jim Darcy/Summer School Para Educator	Temporary
Hamlin, Barb	08/12/2021	Bryant/Summer School Para Educator	Temporary
Harper, Christina	08/12/2021	Central/Summer School Para Educator	Temporary
Hoffman, Carol	08/12/2021	Jim Darcy/Summer School Para Educator	Temporary
Hoppe, Alisha	08/12/2021	HMS/Summer ESY Para Educator	Temporary
Hoving, Susan	08/12/2021	Central/Summer School Para Educator	Temporary
Laramore, Brenda	08/12/2021	Central/Summer School Secretary	Temporary
Laramore, Gabrielle	08/12/2021	Central/Summer School Para Educator	Temporary
Maronick, Regan	08/12/2021	Bryant/Summer School Para Educator	Temporary
Meyer, Molly	08/12/2021	Bryant/Summer ESY Para Educator	Temporary
Mondejar, Jennifer	08/12/2021	Central Summer School Para Educator	Temporary
Moore, Annette	08/12/2021	Central/Summer School Para Educator	Temporary
Musckiewicz, Hannah	08/12/2021	Jim Darcy/Summer School Para Educator	Temporary
Nelson, Danielle	08/12/2021	Jim Darcy/Summer School Para Educator	Temporary
Pippin, Melissa	08/12/2021	Bryant/Summer ESY Para Educator	Temporary
Redmond, Angela	08/12/2021	Bryant/Summer ESY Para Educator	Temporary
Reser, Kammi	08/12/2021	Jim Darcy/Summer School Para Educator	Temporary
Reymond, Amanda	08/12/2021	Bryant/Summer School Para Educator	Temporary
Reynolds, Christy	08/12/2021	Bryant/Summer ESY Para Educator	Temporary
Schultz, Heather	08/12/2021	Bryant/Summer School Para Educator	Temporary
Steinmetz, Kathy	08/12/2021	Central/Summer ESY Para Educator	Temporary
Taylor, Ashleigh	08/12/2021	Bryant/Summer School Para Educator	Temporary
Terry, Brenda	08/12/2021	Jim Darcy/Summer School Para Educator	Temporary

Thorpe, Melissa	08/12/2021	HMS/Summer ESY Para Educator	Temporary
Van Antwerp, Jory	08/12/2021	Bryant/Summer School Para Educator	Temporary
Watne, Kelly	08/12/2021	Bryant/Summer School Para Educator	Temporary
West, Kendel	08/12/2021	Jim Darcy/Summer School Para Educator	Temporary
Wysocki, Gretchen	08/12/2021	Bryant/Summer School Para Educator	Temporary
Tolman, Haily	08/27/2021	IT/ Summer Intern	Temporary
Young, Ruger	08/27/2021	IT/ Summer Intern	Temporary
Maes, Emilie	08/27/2021	Facilities/Summer Ground Crew	Temporary
Kennedy Routzahn	08/27/2021	Facilities/Summer Ground Crew	Temporary
Mason Bianchini	08/27/2021	Facilities/Summer Ground Crew	Temporary
Tyson Carpenter	08/27/2021	Facilities/Summer Ground Crew	Temporary
Asher Steicum	08/27/2021	Facilities/Summer Ground Crew	Temporary

Leaves

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

Last Name	First Name	Assignment	Location	Amount
Flatow	Kevin	Asst Football Coach	Helena High	\$2,253.64
Cicero	Kerry	Asst Football Coach	Helena High	\$3,980.48
Ditch	Heather	Asst Speech Coach	Capital High	\$2,470.00

Helena School District #1

Warrants July 1 to 31, 2021

Direct Deposits: \$932,700.80

Payroll Warrants: 70130812-70130839

Payroll Deduction: 69281684-69281706

Non-Check Payroll Deductions: \$1,494,180.44

Non-Check Accts Payable Deductions: \$655,789.23

Claim Warrants CRA: 17222

Claim Warrants CHS : 23688-23704

Claim Warrants HHS : 35469-35476

Claim Warrants: 69281395-69281809

Cancelled Warrants: \$2,053.68

We certify that all warrants herein listed were prepared and previously paid for, are just and correct to the best of our knowledge, and that the board of trustees has authorized the issuance of the same.

Chairperson _____

Business Manager _____

[illegible]

9	Jefferson High School	Clancy	Helena High School
9	Jefferson High School	Clancy	Helena High School
9	Jefferson High School	Clancy	Helena High School
9	Jefferson High School	Clancy	Helena High School
9	Jefferson High School	East Helena	Helena High School
9	Jefferson High School	Jefferson City	Capital High School
9	Jefferson High School	Montana City	Helena High School
9	Jefferson High School	Clancy	Helena High School
9	Jefferson High School	Clancy	Helena High School
9	Jefferson High School	Clancy	Helena High School
9	Jefferson High School	Clancy	Capital High School
9	Jefferson High School	Clancy	Helena High School
9	Jefferson High School	Clancy	Helena High School
9	Jefferson High School	Clancy	Capital High School
9	Jefferson High School	Clancy	Helena High School
9	Jefferson High School	Clancy	Helena High School
9	East Helena K-12	East Helena	Capital High School
9	Jefferson High School	Clancy	Helena High School
9	Jefferson High School	Clancy	Capital High School
10	East Helena K-12	East Helena	Capital High School
10	Jefferson High School	Clancy	Helena High School
10	Jefferson High School	Montana City	Helena High School
10	Jefferson High School	Clancy	Helena High School
10	Jefferson High School	Clancy	Capital High School
10	Powell County High School	Elliston	Capital High School
11	Jefferson High School	Clancy	Helena High School

Running Total of Out-of-District Attendance Agreements

Grade	Address							Total
	East Helena	Clancy	Montana City	Helena	Jefferson City	Townsend	Elliston	
K		1						1
1	1							1
2		1						1
3	1							1
4								0
5								0
6	2	1				1		4
7	1							1
8								0
9	8	40	3	1	1			53
10	1	2	1				1	5
11		1						1
12								0
	14	46	4	1	1	1	1	68

Discretionary:

Grade	Address	District of Attendance
K	8825 Applegate Drive, Helena, MT 59602	Clancy Elementary
1	2623 Gold Rush, Helena, MT 59602	Clancy Elementary
1	8131 Adele Dr., Helena, MT 59602	Clancy Elementary
1	1621 Karmen Roda, Helena, MT 59602	Clancy Elementary
2	3495 Juniper Dr., Helena, MT 59602	Clancy Elementary
2	3495 Juniper Dr., Helena, MT 59602	Clancy Elementary
2	1511 Stuart St. Helena, MT 59601	Clancy Elementary
2	8825 Applegate Drive, Helena, MT 59602	Clancy Elementary
3	8131 Adele Dr., Helena, MT 59602	Clancy Elementary
3	1450 West Rd, Helena MT 59602	Clancy Elementary
3	1010 Redpoll Loop, Helena, MT 59602	Clancy Elementary
3	215 Katy Court, Helena, MT 59602	Clancy Elementary
3	215 Katy Court, Helena, MT 59602	Clancy Elementary
4	1235 Hills Dr, Helena, MT 59602	Clancy Elementary
4	2623 Gold Rush, Helena, MT 59602	Clancy Elementary
4	215 Katy Court, Helena, MT 59602	Clancy Elementary
4	1621 Karmen Roda, Helena, MT 59602	Clancy Elementary
4	8825 Applegate Drive, Helena, MT 59602	Clancy Elementary
5	320 Giraham St., Helena, MT 59601	Clancy Elementary
5	PO Box 201410/PMBDH 1120, Helena, MT 59620	Clancy Elementary
5	PO Box 201410/PMBDH 1120, Helena, MT 59620	Clancy Elementary
5	7392 Layla Loop, Helena, MT 59602	Clancy Elementary
6	3495 Juniper Dr., Helena, MT 59602	Clancy Elementary
6	1235 Hills Dr, Helena, MT 59602	Clancy Elementary
6	3876 Shenandoah Lane, Helena, MT 59602	Clancy Elementary
6	530 S. California St., Helena, MT 59601	Clancy Elementary
7	3495 Juniper Dr., Helena, MT 59602	Clancy Elementary
7	235 Thyme Road, Helena, MT 59602	Clancy Elementary
7	2101 8th Ave, Helena, MT 59602	Clancy Elementary
7	3876 Shenandoah Lane, Helena, MT 59602	Clancy Elementary
7	1450 West Rd, Helena, MT 59602	Clancy Elementary
8	3324 Ivy Drive, Helena, MT 59602	Clancy Elementary
8	7392 Layla Loop, Helena, MT 59602	Clancy Elementary

Running Total of Acknowledged Out-of-District Attendance Agreements
(Helena Resident Students Attending Other School Districts)

Grade	East Helena K-12	Lincoln K-12	Townsend K-12	Cascade Public Schools	Clancy Elementary	Missoula High School	Jefferson High School	Total
K					1			1
1					3			3
2					4			4
3					5			5
4					5			5
5					4			4
6					4			4
7					5			5
8					2			2
9								0
10								0
11								0
12								0
	0	0	0	0	33	0	0	33

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

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

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

WHEREAS, the District owns items of personal property consisting of 6 Kitchen Aid Classic 4.5 quart Stand Mixers (includes attachments- paddle, dough hook, and wire whisk).

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

THEREFORE, BE IT RESOLVED, that the Board of Trustees of Helena School District No. 1, Lewis and Clark County, Montana, shall dispose of the Kitchen Aid Classic Stand Mixers. Interested parties must submit sealed bids to the Helena School District #1 Business Office, 55 S. Rodney, Helena, MT 59601 by 3:00 p.m. on October, 1st. The exterior of all bid envelopes or packages must clearly state: Sealed Bid for Surplus Kitchen Aid Mixers. In the event that no bids are received for an item listed above, the District will dispose of the item(s) in any manner deemed appropriate.

The items may be viewed at Capital High School, Library Conference Room, 100 Valley Drive, from September 27th-29th between the hours of 3:30 pm to 4:00 pm. Please call Brett Zanto at 324-2472 for more information.

This Resolution shall not become effective for 14 days. Upon expiration of the 14-day period, the Superintendent of the District shall effectuate the sale or disposal of the above-described property. Money realized from the sale of any of the above-identified items shall be credited to the Capital High School Family, Career and Community Leaders of America account.

Adopted this ____ day of _____ 2021.

By: _____
Chairperson, Board of Trustees

DISTRICT CLERK CERTIFICATION:

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

_____; the following Trustees voted against _____; and the following Trustees were absent: _____.

By: _____
Janelle Mickelson, District Clerk
Helena School District No. 1

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

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

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

WHEREAS, the District owns items of personal property consisting of document cameras, monitors, stereo equipment, projectors, scanners, video cameras, printers, speakers, ac adapters; and

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

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

Pallet #0
60 Boxes of 6 each
HP 45w Smart AC Adapters

Pallet #1
15 Atlas Sound Coaxial Ceiling Speaker System FAP42T

Pallet #2
15 Atlas Sound Coaxial Ceiling Speaker System FAP42T

Pallet #3
15 Atlas Sound Coaxial Ceiling Speaker System FAP42T

Pallet #4	Device	Model #
5	HP Monitor	L1706
	Epson Projector	822P
13	Epson Projector	83+
	Epson Projector	83V+

	Audio Technica Stereo Mixer	AM150
10	Epson DC10 Doc Camera	ELPDC10S
5	Epson Document Camera	ELPDC11
3	Shure Broadcast Projection Master	M675
	Epson Projector	S11
	Epson Projector	S27
7	Epson Projector	S9
	HoverCam	Ultra8
	Epson Projector	
5	20 - HP Keyboards	
	18 - Keyboards	

Pallet #5	Device	Model #
5	HP Monitor	1702
	HP Monitor	1730
	HP Scanjet -flatbed scanner	G3110
3	Epson Perfection flatbed scanner	3170 Photo
	Epson Perfection flatbed scanner	4490 Photo
17	Epson Projector	83+
	Epson Projector	83v
	Epson Picture Mate	B351A
	jvc Digital Video Camera	GR-D90U
	HP Printer	HP LaserJet 2015
3	HP Monitor	HPL1706
	HP Monitor	HPL1908w
4	HP Monitor	L1908w
	HP Monitor	LA2205wg
2	HP Monitor	ProDisplay P221
	HP Monitor	Prodisplay P202
5	Epson Projector	S11
	Compaq Monitor	S1922
2	HP Monitor	S1933
	Epson Projector	s9
3	NEC Projector	VT595
	Epson Projector	x12
	Cisco T1 Cards, PCI ethernet usb, Ramf	

Pallet 6	Device	Model #
	13 Altech Phones (13)	4010 Graphic
2	Epson Projector	83+
	Epson Document Camera	ELPDC11

	Sencore Channelizer	FS74
6	HP Monitor	HP 1702
	HP Printer	HP P4015n
7	HP Monitor	L1706
	HP Monitor	L1710
4	HP Monitor	L1908w
	HP Monitor	L1923
	HP Monitor	L2045w
	HP Monitor	LE1901w
	Epson Projector	PowerLite 61P
	HP Monitor	ProDisplay P221
	ProSeries Wireless Receiver	PRO-R1
2	Compaq Monitor	S1922
	20 - HP Keyboards	

Pallet 7	Device	Model #
	Lexmark PrinterT642	
	HP PRINTER	1150
	HP PRINTER	P4014N
	HP PRINTER	P4014N
20	HP Monitor	HP1702
	Epson Projector	S11
	Epson Projector	S9
5	Epson Doc Camera	DC10s
3	Epson Doc Camera	ELPDC11

Pallet 8	Device	Model #
198	HP Chromebooks	Chromebook G4 14

Pallet 9	Device	Model #
	HP PRINTER	LaserJet M402dw
	HP PRINTER	Laser JetP1505
	HP PRINTER	Laserjet Pro X576dw mp
	Epson Printer	C441A
2	HP PRINTER	P3015
	HP PRINTER	LaserJet 1150
	Epson Scanner	Perfection V30
	Canon Scanner	LiDE220
	Epson Scanner	Perfection V500
	HP PRINTER	LaserJet 2430dtn
	HP PRINTER	LaserJet P1006
	HP PRINTER	OfficeJet Pro x576dw
	HP PRINTER	LaserJet P1102W
	HP PRINTER	CP4025
	HP PRINTER	Pagewide Pro577dw

Pallet 10	Device	Model #
80	HP Desktop	Elite Desk 800 G1
3	HP Desktop	Elite Desk 800 G1 USDT

Pallet 11	Device	Model #
198	HP Chromebooks	Chromebook G4 14

Pallet 12	Device	Model #
	HP Monitor	E223 Monitor
18	HP Monitor	HP1702
	HP Monitor	HP1902W
	HP Monitor	HP1908W
6	HP Monitor	HPL1706
	HP Monitor	HPL1710
	HP Monitor	HPL1925
3	HP Monitor	HPLE1901W
2	HP Monitor	HPLE2001w
	HP Monitor	HPLV1911
	Dell Monitor	HPProdisplay 221
	Dell Monitor	HPS1933
	Dell Monitor	LA2205wg

Pallet 13	Device	Model #
	Cameras/Video Recording Station	
2	Magnavox DVD Recorder	
1	Marshall 4 Monitor Panel	V-R44P
1	Pair Monitor Speakers	Foster 6301B
2	15 AMP Power Centers-Mid Atlantic	PD915R
1	4 x 1 Video Switcher-Kramer	VS-41AV
1	Marshall Dual Monitor Panel	V-R82DP2C
1	Mixer US Audio Whirlwind	Mix-6
1	Videonics Video Title Maker 3000	
1	Sigma	SS-2100-16 Plus
1	Sony Remote Control Unit	RM-BR 300
3	Sony BRC 300 Cameras	
1	Panasonic Live Switcher	AW-SW350
1	Dual Rack Width Cabinet	
	Misc Remotes & Camera Mounting Hardware	

The items may be viewed at Helena Middle School Warehouse, located at 1010 Idaho Ave, Helena, MT, August 24, 2021, between the hours of 1:00 pm and 2:00 pm. Please call Education Technology Administrator, Gary Myers at (406) 324-2028 for more information. **Purchased by pallets, not individually.** Purchasing parties are responsible for the pickup or shipping of purchased pallets no later than September 7, 2021. Interested parties must submit sealed bids to the Helena School District #1 Business Office, 55 S. Rodney, Helena, MT 59601 by 3:00 pm on August 31, 2021. The exterior of all bid envelopes or packages must clearly state: **Sealed Bid for Surplus Technology Equipment.** In the event that no bids are received for an item listed above, the District will dispose of the item(s) in any manner deemed appropriate.

This Resolution shall not become effective for 14 days. Upon expiration of the 14-day period, the Superintendent of the District shall effectuate the sale or [if applicable] disposal of the above-described property. Money realized from the sale of any of the above-identified items shall be credited to the Educational Technology fund [if applicable].

Adopted this ____ day of _____ 2021.

By: _____
Chairperson, Board of Trustees

DISTRICT CLERK CERTIFICATION:

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

_____; the following Trustees voted against _____; and the following Trustees were absent:
_____.

By: _____
Janelle Mickelson, District Clerk
Helena School District No. 1

Multidistrict Agreement

This Multidistrict Agreement (hereinafter "Agreement") is entered into this 11th day of August 10, 2022 by and between Helena School District #1 Elementary District of 55 South Rodney, Helena, MT 59601 (hereinafter "Helena Elementary District") and Helena School District #1 High School District (hereinafter, "Helena High School District"). Both Helena School District #1 High School and Elementary districts are considered to be "participating districts."

WHEREAS, pursuant to section 20-3-363, MCA, the boards of trustees of any two or more school districts may enter into an Multidistrict Agreement to create a multidistrict cooperative to perform any services, activities, and undertakings of the Participating Districts and to provide for the joint funding and operation and maintenance of all Participating Districts upon the terms and conditions as may be mutually agreed to by the districts subject to the conditions of section 20-3-363, MCA;

WHEREAS, an Agreement made pursuant to section 20-3-363, MCA, must be approved by the board of trustees of all Participating Districts;

WHEREAS, all expenditures in support of the Multidistrict Agreement may be made from the interlocal cooperative fund in accordance with sections 20-9-703 and 20-9-704, MCA. Each Participating District of the multidistrict cooperative may transfer funds into the interlocal cooperative fund from the general fund, any budgeted fund, or any non-budgeted fund of the Participating Districts, except as limited/prohibited law as follows:

1. transfers to the interlocal cooperative fund from each Participating District's general fund are limited to an amount not to exceed the direct state aid in support of the respective school district's general fund;
2. transfers from the retirement fund, the debt service fund or the compensated absence liability fund are prohibited; and
3. transfers may not be made with funds restricted by federal law unless such transfer is in compliance with any restrictions or conditions imposed by federal law.

WHEREAS, in accordance with section 20-9-703, MCA, Helena Elementary School District, shall be designated as the prime agency. All other Participating Districts shall be designated as cooperating agencies;

WHEREAS, expenditures from the interlocal cooperative fund are limited to those expenditures that are permitted by law and that are within the final budget for the budgeted fund from which the transfer was made.

NOW THEREFORE, the districts hereby agree as follows:

1. To create a multidistrict cooperative for the purpose of purchasing K-12 curriculum and resource adoption, professional development, emergency staffing to achieve accreditation standards, and operational costs for the participating districts, which include but are not limited to one-time staffing costs of participating districts.

-
2. To create an interlocal cooperative fund for the purpose of transferring funds from the Participating Districts for the purpose(s) stated herein;
 3. Helena Elementary District is designated as the prime agency and as such shall establish a nonbudgeted interlocal cooperative fund for the purpose of the financial administration of this Multidistrict Agreement.
 4. All other Participating Districts are designated as the cooperating agencies and in accordance with section 20-9-704, shall transfer its financial support under this Agreement to the prime agency by district warrant or journal entry.
 5. Any and all amounts transferred into the interlocal cooperative fund by any Participating District may come from: (a) the respective district's general fund in an amount not to exceed the direct state aid in support of the respective school district's general fund; or (b) any other budgeted fund of a participating district, except that funds cannot be transferred from the retirement fund or the debt service fund; or (c) any nonbudgeted fund of a Participating District, except that funds cannot be transferred from the compensated absence liability fund.
 6. Transfers may not be made with funds restricted by federal law unless the transfer is in compliant with any restrictions or conditions imposed by federal law.
 7. Any and all amounts transferred into the interlocal cooperative fund by each Participating District must be for the purpose(s) stated herein as mutually agreed upon between the Participating Districts in accordance with the terms of this Agreement.
 8. The term of this Agreement shall be from July 1, 2022 to June 30, 2024. This Agreement may be extended by mutual approval of each Participating District. However, the term of the Agreement may not extend beyond 3 years. Any remaining fund balance in the interlocal cooperative fund at year end may be carried over to the subsequent fiscal year.
 9. The terms of this Agreement may be changed upon mutual written approval of the Participating Districts.
 10. Each Participating District shall agree how the funds shall be disbursed during the current fiscal year by establishing a budget or guidelines. The prime agency shall adhere to this Agreement. The Participating Districts will be provided with a monthly accounting summary of expenditures from the prime agency.
 11. The multidistrict cooperative may be dissolved upon mutual consent of all Participating Districts in writing upon 14 days written notice to all Participating Districts. In addition, any Participating District may terminate its participation in the multi-district cooperative upon 14 days written notice to all Participating Districts. In the event that the multidistrict cooperative is dissolved in its entirety or any Participating District

terminates its participation in the multidistrict cooperative, the provisions of Paragraph 12 below shall apply.

12. Upon termination of this Agreement by one or all Participating Districts, the funds of the district or districts that no longer desire to participate in this multidistrict cooperative shall be returned to such District(s) on a pro rata share of the current funds held by the prime agency after all outstanding financial obligations have been paid with said funds to revert back to the original fund(s) from which the money was transferred as a result of said District(s) participation in the multidistrict cooperative.
13. This Agreement shall be interpreted according to and governed by the laws of the State of Montana.

As agreed on this ____ day of _____, 20__.

Luke Muszkiewicz, Board Chair
Helena Elementary School District No. 1

Date

Luke Muszkiewicz, Board Chair
Helena High School District No. 1

Date

Attest:

T. Janelle Mickelson, Business Services Administrator
Helena Elementary School District No. 1

Date

T. Janelle Mickelson, Business Services Administrator
Helena High School District No. 1

Date