



Trustees' Financial Summary

FY2020-21

Submit ID: 0487-11209536

25 Lewis & Clark County

0487 Helena Elem

Due Date:

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

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

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

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

Certification	
Business Manager/Clerk: Janelle Mickelson	Phone #: (406) 324-2040
 (Signature)	8/10/21 (Date)
Chair, Board of Trustees: Luke Muszkiewicz	
 (Signature)	8/10/21 (Date)
County Superintendent: Katrina Chaney	
 (Signature)	8/17/21 (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.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
023	MAC School Share	LOCAL		
024	AWARE Flow through	STATE	None	
029	CRA Summer Music	LOCAL		
039	Staples Recycling	LOCAL		
042	Four Georgians Accounts	LOCAL	None	None
051	CRA Accounts	LOCAL		
052	HMS Accounts	LOCAL		
063	FSLC Accounts	LOCAL		
064	Intermountain Medicaid	STATE		
100	Elementary Field Trips	LOCAL		
112	Verizon iPhone resale	LOCAL		
114	Shodair Medicaid	STATE	N/A	N/A
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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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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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



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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



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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



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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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(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	



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Balance Sheet

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



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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



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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)	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	



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
		(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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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		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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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular Activities Fund (84)	Private Purpose Trust (spend principal & interest) (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		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

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Clearing Fund (86)	Claims Clearing Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	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 Code 01	
PRC	Revenue		2020 Value	2021 Value
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
		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 Residual Equity Transfers Out:					Fund Code 01	
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	1,124,951.54	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	48,070.51	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 Residual Equity Transfers Out: Fund Code 01

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 Residual Equity Transfers Out:				Fund Code 01	
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
			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 Residual Equity Transfers Out:					Fund Code 01	
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	90,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>36,639,218.86</u>	<u>38,193,314.59</u>

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 Code 10	
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
			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	900,000.00	1,200,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,625,370.19</u>	<u>4,951,838.78</u>	

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)
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:			1,246,960.06	1,531,648.89

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:					1,241,150.01	1,521,000.07

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)	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)						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				
			2XX Personal Services - Employee Benefits		15,537.76	11,848.50
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits		4,170.05	4,596.69
	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 Code 14	
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					
		35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	9,502.76	6,264.16	
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	
920	Enterprise or Internal Service Programs					
		32XX	Enterprise Services			
		2XX	Personal Services - Employee Benefits	126,100.81	94,783.82	
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 In:		Fund Code 15
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
151 Share Our Strength No Kid Hungry Breakfast Program		
1920 Contributions/Donations from Private Sources		25,390.75
153 CARES - DPHHS/Governor's CRF, Food Security		
7730 CARES - DPHHS/Governor's CRF Food Security		50,000.00
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
241 PAX Good Behavior Grant		
3290 State - Other State Grants		17,277.79
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
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
310 Title I, ESEA Schoolwide Program		
4940 Title I, ESEA, Schoolwide Program		338,163.00
311 Title I, ESEA Schoolwide Program		
4940 Title I, ESEA, Schoolwide Program		1,287,976.00
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:	<u><u>11,097,012.46</u></u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
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
051	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
052	HMS	Accounts			
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		593.14
			6XX Supplies and Materials		7,183.83
		222X	Educational Media Services		
			6XX Supplies and Materials		893.86
			052 Subtotal		8,670.83
063	FSLC	Accounts			
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,452.13
			8XX Other Expenditures		41.25
			063 Subtotal		1,493.38



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

PRC	Program	Function	Object	2020 Value	2021 Value
064	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
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
	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 Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object	2020 Value	2021 Value	
			6XX Supplies and Materials		1,395.00	
			124 Subtotal		<u>190,671.99</u>	
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		<u>165,924.30</u>	
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		<u>25,390.75</u>	
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		<u>100.00</u>	
153	CARES - DPHHS/Governor's CRF, Food Security					
	773 CARES - DPHHS/Governor's CRF Food Security					
	31XX Food Services					
			7XX Property and Equipment Acquisition		49,999.79	
			153 Subtotal		<u>49,999.79</u>	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
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)				
		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 Residual Equity Transfers Out:				Fund Code 15	
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			
	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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0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2020 Value	2021 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>
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			<u>29.97</u>
387	Karen Cox Memorial - 4G's					
	280 Special Education - Local and State					
	1XXX Instruction					
			6XX Supplies and Materials			500.00
			387 Subtotal			<u>500.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2020 Value	2021 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
	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 Residual Equity Transfers Out:					Fund Code 15	
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			<u>5,017.00</u>
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			<u>9,967.62</u>
451	Kessler Donations					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction			
			6XX Supplies and Materials			1,434.73
			451 Subtotal			<u>1,434.73</u>
454	Smart Schools Recycling Mini Grant-Kessler					
	329 State - Miscellaneous Grants					
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services			350.00
			454 Subtotal			<u>350.00</u>
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			<u>18,312.32</u>
481	Title I, Part A, Improving Basic Programs					
	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			<u>4,851.00</u>
501	Lombardi Claim					
	1XX Regular Education Programs - Elementary/Secondary					
		23XX	Support Services - General Administration			
			4XX Purchased Property Services			2,200.00
			501 Subtotal			<u>2,200.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2020 Value	2021 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		24,314.48
510	CRA Art Center				
		1XX	Regular Education Programs - Elementary/Secondary		
			1XXX Instruction		
			6XX Supplies and Materials		25.75
			510 Subtotal		25.75
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		739.96
571	Title IX, Part A, Education for Homeless Children & Youth				
		438	Title IX, Part A, Education for Homeless Children & Youth		
			1XXX 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 Residual Equity Transfers Out:				Fund Code 15	
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				
	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 Residual Equity Transfers Out:					Fund Code 15	
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
			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 Residual Equity Transfers Out:					Fund Code 15	
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		<u>2,280,502.44</u>	
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		<u>8,291.10</u>	
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		<u>38,024.61</u>	
765	CARES - State School Emergency Relief 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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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
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			
			940 Indirect Costs		72,924.76
			773 Subtotal		<u>1,743,195.24</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2020 Value	2021 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			<u>10,969.00</u>
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
		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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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		<u>1,536,814.00</u>
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		<u>21,203.00</u>
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		<u>50,677.00</u>
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		<u>59,687.18</u>
861	Helena Education Foundation					
	890	Other Community Services				
		33XX	Community Services			
			1XX	Personal Services - Salaries		33,188.82
			2XX	Personal Services - Employee Benefits		136.54
				861 Subtotal		<u>33,325.36</u>
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		<u>36,975.91</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u><u>10,688,256.82</u></u>



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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 Reporter	Revenues	Expenditures	Difference
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



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
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



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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

18 - Traffic Education Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	<u>2020 Value</u>	<u>2021 Value</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00



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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:			<u>23,873.57</u>	<u>7,616.72</u>

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:					<u>28,854.27</u>	<u>16,998.74</u>	

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 Code 28

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
			5XX Other Purchased Services	56,579.43	43,626.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,112,475.06	617,672.59



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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:		<u>1,053.85</u>	<u>550.97</u>

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	0.00	40,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>28,120.85</u>	<u>40,000.00</u>

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 In:			Fund Code 50	
PRC	Revenue		2020 Value	2021 Value
	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

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)		0.00
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)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		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	50,902.65	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,059,927.19	3,338,955.38



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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



Trustees' Financial Summary

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0487 Helena Elem

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:			40,953.11	34,494.73

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:					52,087.31	30,286.81

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)	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)							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 In:			Fund Code 77	
PRC	Revenue		2020 Value	2021 Value
	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 In:			Fund Code 78	
PRC	Revenue		2020 Value	2021 Value
	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:		<u>5,208.75</u>	<u>1,064.18</u>

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:				<u>2,500.00</u>	<u>0.00</u>

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 Residual Equity Transfers Out:					Fund Code 82	
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	
		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 Residual Equity Transfers Out:					Fund Code 82	
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		0.00	1,099.51
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

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

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)		0.00
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

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%



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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.



Trustees' Financial Summary

FY2020-21

Submit ID: 0487-11209536

25 Lewis & Clark County

0487 Helena Elem

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

Governmental	Beginning Balance	Adjustments	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
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	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

FY2020-21

Submit ID: 0487-11209536

25 Lewis & Clark County

0487 Helena Elem

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	525,196.83	0.00	0.00	600,951.58	0.00	600,951.58
Total Business Activity							
Non-bond Long-Term Liabilities	75,754.75	525,196.83	0.00	0.00	600,951.58	0.00	600,951.58
Governmental Activities *							
Compensated Absences	2,460,022.99	2,430,666.79	0.00	0.00	4,890,689.78	0.00	4,890,689.78
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,460,022.99	2,430,666.79	0.00	0.00	4,890,689.78	0.00	4,890,689.78
Bond(s)							
09/20/2017	49,670,000.00	0.00	2,015,000.00	0.00	47,655,000.00	2,095,000.00	45,560,000.00
06/05/2019	7,730,000.00	0.00	300,000.00	0.00	7,430,000.00	310,000.00	7,120,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	57,400,000.00	0.00	2,315,000.00	0.00	55,085,000.00	2,405,000.00	52,680,000.00

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

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



Trustees' Financial Summary

FY2020-21

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25 Lewis & Clark County

0487 Helena Elem

Net Pension Liability FY2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
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	6,967,760.15	0.00	46,875,258.95