



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Due Date:

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

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

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

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

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

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY21 did the district employ a certified special education director? Yes

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

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



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Jobs for Montana Graduates	STATE	DUSFY15CONWSD	State
036	HHS Cafeteria	LOCAL		
053	Helena High School Accounts	LOCAL		
054	Capital High School Accounts	LOCAL		
056	MT Digital Academy	STATE		
082	Car Seat Project	LOCAL		
095	Buckle Up MT FY19	FEDERAL		20.600
096	Buckle Up MT FY20	FEDERAL	69A3752030000405BMT L	20.600
097	Buckle Up MT FY21	FEDERAL	69A3752030000405BMT L	20.600
100	Field Trips	LOCAL		
118	Make Up School	LOCAL		
124	MaC Student Services	LOCAL	N/A	N/A
127	PCard Rebate	LOCAL	N/A	N/A
151	Share Our Strength-No Kid Hungry Breakfast Program	LOCAL	N/A	N/A
212	Nat'l Board Certification Teacher Stipend	STATE	N/A	N/A
226	Aggregate Reim/Indirects	LOCAL		Local
270	MT Striving Readers MCLP FY20	FEDERAL	0254873520	84.371C
279	Montana Striving Readers Comprehensive Literacy Project BY19	FEDERAL	02504873520	84.371C
309	High Tier Community of Practice Grant	FEDERAL		
310	Title I, ESEA Schoolwide Program	FEDERAL	02504873220	Federal
311	Title I, ESEA Schoolwide Program	FEDERAL	02504873221	Federal
456	Vo Ed All Career & Tech Ed Programs	STATE	None	State
458	IDEA, Special Education State Personnel Development	FEDERAL		84.323
461	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	16-01-175-0062-0	84.126A
470	Title I, Part D, Neglected, Delinquent & At-Risk Youth	FEDERAL	S010A180026/02504884	84.013
471	Title I, Part D, Neglected, Delinquent & At-Risk Youth	FEDERAL	S010A180026/02504884	84.013
479	Title I, Part D, Neglected, Delinquent & At-Risk Youth	FEDERAL	S010A180026/02504884	84.013
506	Title I, Part A, Improvement Grants	FEDERAL	0250488372020	84.010A
508	Title VII, Indian Education	FEDERAL	S060A150856	84.060
538	Promotion of the Humanities	FEDERAL		45.129



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
543	Unified PE-CHS FY18	LOCAL	None	None
544	Karen Cox Memorial - CHS	LOCAL	N/A	N/A
547	SME STEM at CHS Prime	LOCAL	None	
548	License Plates and Booster	STATE	None	
562	Adult Basic Ed - State	STATE	None	State
563	Adult Basic Ed - Federal	FEDERAL	2504885620	84.002
653	HHS Library	LOCAL	None	None
654	CHS Library	LOCAL	None	None
661	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	FEDERAL	0250487392021	84.371
700	CARES - Governor's Coronavirus Relief Fund, Per-ANB	FEDERAL		21.019
765	CARES - State School Emergency Relief Fund	FEDERAL		84.425D
766	CARES - State School Emergency Relief Fund	FEDERAL		84.425D
773	IDEA, Part B, Special Education	FEDERAL	V2504877720	84.027
775	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL		84.425D
777	Maintenance Sale Proceeds	LOCAL	None	None
787	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL		84.425U
794	IDEA, Special Education State Personnel Development	FEDERAL		84.323
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	250488120	84.048A
832	CHS Trolley	LOCAL		
840	Dual Credit	LOCAL		
850	Work Comp MSGIA Closeout FY16	LOCAL		
851	Unemployment Credit On Account	LOCAL	N/A	N/A
854	ChS Wrestling Parents Donations	LOCAL	N/A	N/A
860	HEF Great Idea Grants	LOCAL	None	None
861	Helena Education Foundation	LOCAL	None	None
865	MBC Roof Damage Claim	LOCAL	N/A	N/A
910	Budget Amendment			



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,218,006.57	452,538.89		
02	Taxes Receivable - Real and Personal (120-149)	172,513.28	31,669.26		
03	Taxes Receivable - Protested (150-159)	31,997.69	5,333.04		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	3,512.84			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	8,215.20			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,434,245.58	489,541.19		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		707.61		
27	Other Liabilities (690 - 699)	3,282.51			
35	TOTAL LIABILITIES	3,282.51	707.61		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	204,510.97	37,002.30		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	113,079.22	181,260.93		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,113,372.88	270,570.35		
52	TOTAL FUND BALANCE/EQUITY	2,226,452.10	451,831.28		
53	TOTAL LIABILITIES AND FUND BALANCE	2,434,245.58	489,541.19		



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,545.06	1,317,467.22	(322,290.61)	139,318.71
02	Taxes Receivable - Real and Personal (120-149)	7,779.33			9,546.80
03	Taxes Receivable - Protested (150-159)	1,809.24			1,652.51
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,330,807.53	
06	Other Current Assets (190-210)			518.40	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	24,133.63	1,317,467.22	1,009,035.32	150,518.02
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		2,236.33		353.81
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		2,236.33		353.81
DEFERRED INFLOWS					
36	Deferred Inflows (680)	9,588.57		36,089.17	11,199.31
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			261,341.99	
48	Fund Balance for Budget	14,545.06	1,315,230.89	711,604.16	138,964.90
52	TOTAL FUND BALANCE/EQUITY	14,545.06	1,315,230.89	972,946.15	138,964.90
53	TOTAL LIABILITIES AND FUND BALANCE	24,133.63	1,317,467.22	1,009,035.32	150,518.02



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	37.20		9,998.41	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	45,490.10			
06	Other Current Assets (190-210)			1,617.50	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			3,508.43	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	45,527.30		15,124.34	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)			65.00	
35	TOTAL LIABILITIES			65.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	211.24			
48	Fund Balance for Budget	45,316.06		15,059.34	
52	TOTAL FUND BALANCE/EQUITY	45,527.30		15,059.34	
53	TOTAL LIABILITIES AND FUND BALANCE	45,527.30		15,124.34	



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Balance Sheet

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



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	566,690.68	559.40		35,575.13
02	Taxes Receivable - Real and Personal (120-149)	14,038.63			5,609.41
03	Taxes Receivable - Protested (150-159)	2,581.94			693.36
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	105.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	583,416.25	559.40		41,877.90
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	9,617.34			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	9,617.34			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	16,620.57			6,302.77
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	350.05			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	556,828.29	559.40		35,575.13
52	TOTAL FUND BALANCE/EQUITY	557,178.34	559.40		35,575.13
53	TOTAL LIABILITIES AND FUND BALANCE	583,416.25	559.40		41,877.90



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	58,665.27	2,131,506.87		
02	Taxes Receivable - Real and Personal (120-149)		21,766.75		
03	Taxes Receivable - Protested (150-159)		4,513.74		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	58,665.27	2,157,787.36		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		26,280.49		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		971,126.95		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	58,665.27	1,160,379.92		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	58,665.27	2,131,506.87		
53	TOTAL LIABILITIES AND FUND BALANCE	58,665.27	2,157,787.36		



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Balance Sheet

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



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Balance Sheet

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



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular Activities Fund (84)	Private Purpose Trust (spend principal & interest) (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	261,049.26		480,433.12	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			4,497.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	261,049.26		484,930.12	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			227.49	
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	261,049.26		484,702.63	
52	TOTAL FUND BALANCE/EQUITY	261,049.26		484,930.12	
53	TOTAL LIABILITIES AND FUND BALANCE	261,049.26		484,930.12	



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Balance Sheet

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



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

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				



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

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				



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

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		6,620,975.41	6,653,645.07
	1112 District Levy - Personal Property		190,535.76	179,174.32
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles		8,314.17	7,515.96
	1114 District Levy - Personal Property/Mobile Homes		35,906.07	35,602.75
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes		6,658.85	5,531.41
	1190 Penalties and Interest on Taxes		9,929.66	12,525.67
	1310 Individual Tuition		30,434.54	28,879.93
	1320 Tuition from School Districts Within State		548,044.80	407,576.60
	1510 Interest Earnings		28,911.52	8,002.30
	1900 Other Revenue from Local Sources		892.07	2,140.49
	1945 Fees - Users/Resale of Supplies		10,843.68	36,768.79
	3110 Direct State Aid		9,294,647.79	9,261,559.51
	3111 Quality Educator		720,827.50	725,882.76
	3112 At Risk Student		65,293.18	57,372.85
	3113 Indian Education For All		64,276.92	63,971.96
	3114 American Indian Achievement Gap		36,288.00	31,020.00
	3115 State Special Education Allowable Cost Payment to Districts		585,713.96	563,617.60
	3116 Data For Achievement		61,554.81	61,254.01
	3117 State - Tuition for State Placement		71.76	0.00
	3120 State - Guaranteed Tax Base Aid		5,127,473.37	5,241,879.50
	6100 Material Prior Period Revenue Adjustments		65,089.92	0.00
	9710 Residual Equity Transfers In		0.00	2,607.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			23,512,683.74	23,386,529.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	19,660.00
			2XX Personal Services - Employee Benefits	0.00	92.45
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,001,798.20	9,771,474.41
			2XX Personal Services - Employee Benefits	41,899.42	40,030.03
			3XX Purchased Professional and Technical Services	10,990.25	4,836.59
			4XX Purchased Property Services	1,589.05	28,826.17
			5XX Other Purchased Services	85,049.28	54,169.17
			6XX Supplies and Materials	291,992.03	278,788.54



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

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

Fund Code 01

PRC	Program	Function	Object	2020 Value	2021 Value
			7XX Property and Equipment Acquisition	7,436.80	7,436.80
			8XX Other Expenditures	1,625.99	5,995.09
		21XX Support Services - Students			
			1XX Personal Services - Salaries	892,646.92	771,285.14
			2XX Personal Services - Employee Benefits	3,651.07	3,081.24
			3XX Purchased Professional and Technical Services	818.00	320.40
			4XX Purchased Property Services	240.00	2,844.25
			5XX Other Purchased Services	6,842.83	3,574.82
			6XX Supplies and Materials	19,690.13	14,498.22
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	54,620.16	77,222.65
			2XX Personal Services - Employee Benefits	234.23	334.36
			3XX Purchased Professional and Technical Services	67.73	0.00
			5XX Other Purchased Services	1,057.50	1,092.00
			6XX Supplies and Materials	1,117.30	0.00
			8XX Other Expenditures	74.55	51.80
		222X Educational Media Services			
			1XX Personal Services - Salaries	397,519.80	417,685.87
			2XX Personal Services - Employee Benefits	1,638.21	1,686.78
			5XX Other Purchased Services	20.57	44.87
			6XX Supplies and Materials	27,369.71	31,682.23
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	163,731.79	195,985.39
			2XX Personal Services - Employee Benefits	703.34	834.82
			3XX Purchased Professional and Technical Services	85,884.53	81,006.11
			4XX Purchased Property Services	3,622.81	56.20
			5XX Other Purchased Services	20,418.64	11,471.78
			6XX Supplies and Materials	44,774.78	31,543.62
			8XX Other Expenditures	8,472.00	8,354.84
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	1,500,603.59	1,628,165.29
			2XX Personal Services - Employee Benefits	6,260.25	6,679.75
			3XX Purchased Professional and Technical Services	14,913.15	25,029.02
			4XX Purchased Property Services	8,437.81	3,751.32
			5XX Other Purchased Services	35,133.40	29,907.21
			6XX Supplies and Materials	17,099.39	21,313.73
			8XX Other Expenditures	8,045.25	6,975.49
		25XX Support Services - Business			
			1XX Personal Services - Salaries	155,860.58	215,503.50
			2XX Personal Services - Employee Benefits	659.21	4,621.75
			3XX Purchased Professional and Technical Services	25,879.11	13,463.76
			4XX Purchased Property Services	1,238.24	16,006.55



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value	
			5XX Other Purchased Services	191,798.08	257,768.19	
			6XX Supplies and Materials	13,235.96	15,358.20	
			8XX Other Expenditures	425.90	305.20	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	1,182,135.10	1,205,140.52	
			2XX Personal Services - Employee Benefits	35,533.44	36,019.69	
			3XX Purchased Professional and Technical Services	23,410.22	36,113.54	
			4XX Purchased Property Services	629,481.17	570,028.79	
			5XX Other Purchased Services	5,066.10	6,612.85	
			6XX Supplies and Materials	133,447.39	160,078.39	
			7XX Property and Equipment Acquisition	2,555.00	30,000.00	
			8XX Other Expenditures	1,090.61	2,465.36	
	210	Non-Federal Alternative Education				
		1XXX	Instruction			
			1XX Personal Services - Salaries	838,743.21	819,724.04	
			2XX Personal Services - Employee Benefits	3,458.96	3,420.54	
			3XX Purchased Professional and Technical Services	2,125.00	385.00	
			4XX Purchased Property Services	384.01	125.00	
			5XX Other Purchased Services	2,387.77	705.51	
			6XX Supplies and Materials	7,453.20	5,323.65	
			8XX Other Expenditures	0.00	184.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	6,752.16	67,518.53	
			2XX Personal Services - Employee Benefits	27.96	266.61	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	104,179.00	121,236.00	
			2XX Personal Services - Employee Benefits	461.76	530.35	
			3XX Purchased Professional and Technical Services	110.00	120.00	
			5XX Other Purchased Services	2,533.47	2,500.00	
			6XX Supplies and Materials	330.45	0.00	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	29,850.63	24,737.89	
			2XX Personal Services - Employee Benefits	724.70	603.43	
			4XX Purchased Property Services	16,938.53	14,323.02	
			5XX Other Purchased Services	16.53	1.71	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	1,157,828.59	1,211,912.98	
			2XX Personal Services - Employee Benefits	3,687.73	4,093.90	
			3XX Purchased Professional and Technical Services	32,719.05	4,540.73	
			5XX Other Purchased Services	2,330.12	678.61	
			6XX Supplies and Materials	20,361.76	13,992.94	



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value	
			8XX Other Expenditures	0.00	1,295.00	
		21XX Support Services - Students				
			1XX Personal Services - Salaries	283,150.37	315,677.03	
			2XX Personal Services - Employee Benefits	1,134.42	1,244.01	
			3XX Purchased Professional and Technical Services	630.00	0.00	
			4XX Purchased Property Services	0.00	224.00	
			5XX Other Purchased Services	3,827.24	3,222.69	
			6XX Supplies and Materials	2,531.26	3,061.83	
			8XX Other Expenditures	437.00	398.00	
		23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	9,841.24	371.88	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	163,866.28	217,603.68	
			2XX Personal Services - Employee Benefits	704.72	931.23	
			3XX Purchased Professional and Technical Services	595.65	96.00	
			4XX Purchased Property Services	138.68	104.01	
			5XX Other Purchased Services	4,382.62	4,447.71	
			6XX Supplies and Materials	4,804.05	2,698.97	
			8XX Other Expenditures	951.84	0.00	
		26XX Operation and Maintenance of Plant Services				
			5XX Other Purchased Services	20.03	2.61	
360	State - Gifted & Talented Reimbursement					
		1XXX Instruction				
			1XX Personal Services - Salaries	27,595.68	22,887.47	
			2XX Personal Services - Employee Benefits	117.36	89.01	
365	Indian Education for All					
		1XXX Instruction				
			1XX Personal Services - Salaries	37,356.54	68,672.27	
			2XX Personal Services - Employee Benefits	132.10	251.24	
			5XX Other Purchased Services	864.91	962.50	
390	State Career & Technical Education Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	1,438,215.10	1,341,274.57	
			2XX Personal Services - Employee Benefits	5,963.03	5,424.23	
			3XX Purchased Professional and Technical Services	899.00	180.00	
			4XX Purchased Property Services	1,229.79	0.00	
			5XX Other Purchased Services	894.49	254.73	
			6XX Supplies and Materials	50,120.69	67,988.83	
			7XX Property and Equipment Acquisition	0.00	150.00	
			8XX Other Expenditures	905.00	150.00	



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	138,948.78	114,818.39
			2XX Personal Services - Employee Benefits	660.22	530.34
			3XX Purchased Professional and Technical Services	981.25	4,918.00
			4XX Purchased Property Services	4,492.26	1,547.97
			5XX Other Purchased Services	47,286.28	3,308.96
			6XX Supplies and Materials	14,374.73	29,956.01
			8XX Other Expenditures	609.00	3,552.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	659,201.85	702,391.59
			2XX Personal Services - Employee Benefits	3,165.61	3,291.33
			3XX Purchased Professional and Technical Services	43,784.02	72,151.94
			4XX Purchased Property Services	1,350.00	18,308.06
			5XX Other Purchased Services	145,306.92	187,961.20
			6XX Supplies and Materials	143.77	66,744.92
			8XX Other Expenditures	0.00	12,000.00
	890	Other Community Services			
		33XX	Community Services		
			1XX Personal Services - Salaries	5,835.85	5,835.61
			2XX Personal Services - Employee Benefits	24.70	24.03
			5XX Other Purchased Services	315.00	420.18
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	1,091,628.15	1,176,480.03
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	39,150.00	0.00
910	Budget Amendment				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	548,000.00	39,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>23,189,878.64</u>	<u>22,957,903.24</u>



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					2,295,883.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,386,529.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					22,957,903.24	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	113,079.22	Less Last Year	611,136.81	(4b)	-498,057.59	
					-498,057.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,226,452.10	(5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

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

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	34,458.04	37,076.05
			2XX Personal Services - Employee Benefits	156.48	165.12
			3XX Purchased Professional and Technical Services	225.00	543.75
			5XX Other Purchased Services	180.00	240.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	5,501.26	5,961.86
			2XX Personal Services - Employee Benefits	24.12	25.70
			5XX Other Purchased Services	45.00	60.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	5,000.00	0.00
			5XX Other Purchased Services	17,944.82	16,237.21
27XX Student Transportation Services					
			1XX Personal Services - Salaries	176,073.29	225,345.14
			2XX Personal Services - Employee Benefits	1,018.65	1,227.34
			3XX Purchased Professional and Technical Services	7,913.82	187.50
			4XX Purchased Property Services	716.91	34.68
			5XX Other Purchased Services	665,710.22	707,030.90
			6XX Supplies and Materials	76,192.17	202,770.14
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	0.00	45,000.00



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2020 Value	2021 Value
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX Other Purchased Services		119,019.83	135,087.16
			6XX Supplies and Materials		15,480.46	9,323.94
	771	CARES - Governor's Coronavirus Relief Fund Transportation				
		27XX	Student Transportation Services			
			5XX Other Purchased Services		0.00	21,209.52
	910	Food Services				
		31XX	Food Services			
			5XX Other Purchased Services		119,893.64	0.00
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives		300,000.00	360,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,545,553.71	1,767,526.01

Schedule Of Changes Worksheet

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						444,798.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,650,791.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,767,526.01 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	181,260.93	Less Last Year	57,492.69	(4b)		123,768.24
						123,768.24 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						451,831.28 (5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2020 Value	2021 Value
	1111 District Levy - Real Property		483,756.35	303,194.01
	1112 District Levy - Personal Property		13,754.62	8,329.24
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles		598.67	338.64
	1114 District Levy - Personal Property/Mobile Homes		2,225.87	1,902.63
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes		242.51	405.83
	1190 Penalties and Interest on Taxes		588.19	747.70
	1510 Interest Earnings		1,872.86	584.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			503,039.07	315,502.61

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

Schedule Of Changes Worksheet

						Fund Code 13	
Beginning Fund Balance						124,872.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						315,502.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						425,829.65	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,545.06	(5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2020 Value	2021 Value
	1510 Interest Earnings		15,785.46	4,948.19
	1900 Other Revenue from Local Sources		28,433.37	30,294.63
	2240 County Retirement Distribution		4,599,205.76	2,319,587.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			4,643,424.59	2,354,829.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2020 Value	2021 Value
	180 Summer School					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		3,275.14	4,056.65
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		2,101,522.40	1,557,435.51
		21XX Support Services - Students				
			2XX Personal Services - Employee Benefits		127,137.49	113,006.32
		221X Improvement of Instruction Services				
			2XX Personal Services - Employee Benefits		7,940.33	11,952.72
		222X Educational Media Services				
			2XX Personal Services - Employee Benefits		57,769.36	61,649.09
		23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits		28,120.02	34,518.16
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits		211,043.29	237,961.93
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits		72,227.44	90,874.17
		26XX Operation and Maintenance of Plant Services				
			2XX Personal Services - Employee Benefits		157,196.78	163,461.62
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		24,207.39	32,179.05
	210 Non-Federal Alternative Education					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		134,568.46	134,432.13
		21XX Support Services - Students				
			2XX Personal Services - Employee Benefits		956.15	9,167.95
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits		19,982.27	23,572.60
		26XX Operation and Maintenance of Plant Services				
			2XX Personal Services - Employee Benefits		3,763.82	3,221.11



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2020 Value	2021 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	208,155.03	227,138.74	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	40,573.34	45,417.42	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	24,052.35	33,282.15	
	325	Montana Digital Academy				
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	22,258.03	
	329	State - Miscellaneous Grants				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,131.99	1,257.12	
	360	State - Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,098.64	3,265.63	
	362	State Adult Education Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,667.93	4,387.78	
	365	Indian Education for All				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,664.58	9,242.32	
	390	State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	207,819.21	195,593.23	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	3,044.34	3,568.80	
	650	Adult Education High School Equivalency Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	21,213.00	24,662.42	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	22,483.81	17,327.90	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	108,318.93	115,686.45	
	890	Other Community Services				
		33XX	Community Services			
			2XX Personal Services - Employee Benefits	5,588.64	5,648.29	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,605,522.13</u>	<u>3,186,225.29</u>	



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					2,146,626.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,354,829.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,186,225.29	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,315,230.89	(5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2021 Value
003	Jobs for Montana Graduates	
	3290 State - Other State Grants	9,982.64
036	HHS Cafeteria	
	1510 Interest Earnings	6.63
053	Helena High School Accounts	
	1510 Interest Earnings	89.67
	1700 Student Extracurricular Activity Receipts	60,727.32
	1900 Other Revenue from Local Sources	120.00
	9710 Residual Equity Transfers In	4,579.66
054	Capital High School Accounts	
	1510 Interest Earnings	346.05
	1700 Student Extracurricular Activity Receipts	65,073.01
	1900 Other Revenue from Local Sources	310.36
	5200 Sale or Compensation for Loss of Assets	7,331.00
	9710 Residual Equity Transfers In	11,806.42
056	MT Digital Academy	
	3250 Montana Digital Academy	131,053.16
082	Car Seat Project	
	1510 Interest Earnings	1.89
	1920 Contributions/Donations from Private Sources	5,400.00
096	Buckle Up MT FY20	
	4700 Federal Miscellaneous Grants from other State Agencies	9,141.57
097	Buckle Up MT FY21	
	4700 Federal Miscellaneous Grants from other State Agencies	38,531.46
100	Field Trips	
	1510 Interest Earnings	355.53
118	Make Up School	
	1981 Summer School Fees	90.00
124	MaC Student Services	
	1510 Interest Earnings	153.16
	3355 Medicaid - Miscellaneous	9,236.29
127	PCard Rebate	
	1510 Interest Earnings	2.84
	1920 Contributions/Donations from Private Sources	1,117.09
151	Share Our Strength-No Kid Hungry Breakfast Program	
	1920 Contributions/Donations from Private Sources	1,860.43
212	Nat'l Board Certification Teacher Stipend	
	3245 Professional Stipend State E-Grant	3,000.00



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

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



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

1900 Other Revenue from Local Sources	80.74
661 Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)	
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	73,896.00
700 CARES - Governor's Coronavirus Relief Fund, Per-ANB	
7700 CARES - Governor's Coronavirus Relief Fund Per-ANB	1,197,503.00
765 CARES - State School Emergency Relief Fund	
7650 CARES - State School Emergency Relief Fund	344,458.00
766 CARES - State School Emergency Relief Fund	
7650 CARES - State School Emergency Relief Fund	39,862.00
773 IDEA, Part B, Special Education	
4560 IDEA, Part B, Special Education	115,115.00
775 CRRSA - State School Emergency Relief Fund II (ESSER II)	
7750 CRRSA - State School Emergency Relief Fund	1,016,144.00
777 Maintenance Sale Proceeds	
1510 Interest Earnings	3.34
5200 Sale or Compensation for Loss of Assets	418.56
787 ARP - State School Emergency Relief Fund (ESSER III)	
7850 ARP - State School Emergency Relief Fund	4,131.00
794 IDEA, Special Education State Personnel Development	
4580 IDEA, Special Education State Personnel Development	280.00
823 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	142,985.00
832 CHS Trolley	
1510 Interest Earnings	9.05
840 Dual Credit	
1510 Interest Earnings	43.01
850 Work Comp MSGIA Closeout FY16	
1510 Interest Earnings	69.11
851 Unemployment Credit On Account	
1510 Interest Earnings	39.51
854 ChS Wrestling Parents Donations	
1510 Interest Earnings	4.74
1920 Contributions/Donations from Private Sources	1,237.00
860 HEF Great Idea Grants	
1920 Contributions/Donations from Private Sources	17,924.69
861 Helena Education Foundation	
1900 Other Revenue from Local Sources	33,325.13
865 MBC Roof Damage Claim	
5200 Sale or Compensation for Loss of Assets	52,496.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>4,085,504.26</u>



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2020 Value	2021 Value
003	Jobs for Montana Graduates				
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,131.91
			2XX Personal Services - Employee Benefits		28.61
			5XX Other Purchased Services		312.10
			6XX Supplies and Materials		2,510.02
			003 Subtotal		9,982.64
053	Helena High School Accounts				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,525.43
			5XX Other Purchased Services		8,665.28
			6XX Supplies and Materials		58,431.25
			8XX Other Expenditures		1,384.10
			053 Subtotal		70,006.06
054	Capital High School Accounts				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		438.00
			5XX Other Purchased Services		600.00
			6XX Supplies and Materials		52,271.74
			8XX Other Expenditures		190.55
			054 Subtotal		53,500.29
056	MT Digital Academy				
	325	Montana Digital Academy			
		1XXX	Instruction		
			1XX Personal Services - Salaries		130,439.72
			2XX Personal Services - Employee Benefits		613.44
			056 Subtotal		131,053.16
082	Car Seat Project				
	890	Other Community Services			
		33XX	Community Services		
			6XX Supplies and Materials		3,699.56
			082 Subtotal		3,699.56
095	Buckle Up MT FY19				
	470	Federal Miscellaneous Grants from other State Agencies			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		401.18
			095 Subtotal		401.18



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2020 Value	2021 Value
096	Buckle Up MT FY20				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,366.85
			2XX Personal Services - Employee Benefits		1,249.43
			5XX Other Purchased Services		36.80
			6XX Supplies and Materials		87.31
			096 Subtotal		8,740.39
097	Buckle Up MT FY21				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			1XX Personal Services - Salaries		31,411.73
			2XX Personal Services - Employee Benefits		5,327.24
			5XX Other Purchased Services		115.00
			6XX Supplies and Materials		50.02
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,627.47
			097 Subtotal		38,531.46
100	Field Trips				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		672.00
			100 Subtotal		672.00
118	Make Up School				
	180	Summer School			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,980.00
			2XX Personal Services - Employee Benefits		18.72
			8XX Other Expenditures		1,112.33
			118 Subtotal		5,111.05
124	MaC Student Services				
	280	Special Education - Local and State			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		2,165.04
			124 Subtotal		2,165.04
151	Share Our Strength-No Kid Hungry Breakfast Program				
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials		1,860.43
			151 Subtotal		1,860.43



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			Fund Code 15		
PRC	Program	Function	Object	2020 Value	2021 Value
212	Nat'l Board Certification Teacher Stipend				
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,000.00
			212 Subtotal		<u>3,000.00</u>
226	Aggregate Reim/Indirects				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,250.00
			2XX Personal Services - Employee Benefits		5.88
			6XX Supplies and Materials		9.96
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits		14.10
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		500.00
			2XX Personal Services - Employee Benefits		2.35
			4XX Purchased Property Services		1,639.63
			6XX Supplies and Materials		14,927.34
			8XX Other Expenditures		10,039.19
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		215.43
			226 Subtotal		<u>28,603.88</u>
270	MT Striving Readers MCLP FY20				
	423	Title II, Part E, Comprehensive Literacy Development (Striving Readers)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		74,559.00
			2XX Personal Services - Employee Benefits		11,001.67
			5XX Other Purchased Services		7,643.66
			6XX Supplies and Materials		11,099.46
		21XX	Support Services - Students		
			5XX Other Purchased Services		1,347.00
			6XX Supplies and Materials		1,934.67
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		3,316.56
			270 Subtotal		<u>110,902.02</u>
279	Montana Striving Readers Comprehensive Literacy Project BY19				
	423	Title II, Part E, Comprehensive Literacy Development (Striving Readers)			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,303.61
			279 Subtotal		<u>1,303.61</u>



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2020 Value	2021 Value
309	High Tier Community of Practice Grant					
	465 Federal Miscellaneous Grants from OPI					
		1XXX Instruction				
			6XX Supplies and Materials			1,939.75
			309 Subtotal			<u>1,939.75</u>
310	Title I, ESEA Schoolwide Program					
	494 Title I, ESEA, Schoolwide Program					
		1XXX Instruction				
			1XX Personal Services - Salaries			7,825.24
			2XX Personal Services - Employee Benefits			1,126.05
		21XX Support Services - Students				
			5XX Other Purchased Services			3,734.45
			6XX Supplies and Materials			3,774.00
		62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs			756.26
			310 Subtotal			<u>17,216.00</u>
311	Title I, ESEA Schoolwide Program					
	494 Title I, ESEA, Schoolwide Program					
		1XXX Instruction				
			1XX Personal Services - Salaries			125,409.59
			2XX Personal Services - Employee Benefits			17,309.95
			3XX Purchased Professional and Technical Services			23,011.50
			5XX Other Purchased Services			49.28
		21XX Support Services - Students				
			6XX Supplies and Materials			1,267.14
			8XX Other Expenditures			450.00
		62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs			7,258.54
			311 Subtotal			<u>174,756.00</u>
456	Vo Ed All Career & Tech Ed Programs					
	390 State Career & Technical Education Entitlement - Undistributed					
		1XXX Instruction				
			3XX Purchased Professional and Technical Services			554.00
			4XX Purchased Property Services			322.02
			5XX Other Purchased Services			633.67
			6XX Supplies and Materials			102,444.11
			8XX Other Expenditures			3,225.00
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			6XX Supplies and Materials			1,570.63
			456 Subtotal			<u>108,749.43</u>



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2020 Value	2021 Value
461	Pre-Employment Trans Svs(Voc. Rehab)					
	474	Pre-Employment Transition Services (DPHHS)				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		4,902.14
			2XX	Personal Services - Employee Benefits		816.90
			3XX	Purchased Professional and Technical Services		1,000.00
			6XX	Supplies and Materials		2,040.23
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			940	Indirect Costs		386.28
				461 Subtotal		<u>9,145.55</u>
470	Title I, Part D, Neglected, Delinquent & At-Risk Youth					
	427	Title I, Part D, Neglected, Delinquent & At-Risk Youth				
		21XX	Support Services - Students			
			6XX	Supplies and Materials		1,377.56
				470 Subtotal		<u>1,377.56</u>
479	Title I, Part D, Neglected, Delinquent & At-Risk Youth					
	427	Title I, Part D, Neglected, Delinquent & At-Risk Youth				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			940	Indirect Costs		54.44
				479 Subtotal		<u>54.44</u>
506	Title I, Part A, Improvement Grants					
	420	Title I, Part A, Improving Basic Programs				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services		1,373.45
			6XX	Supplies and Materials		8,345.84
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services		7,200.00
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			940	Indirect Costs		776.71
				506 Subtotal		<u>17,696.00</u>
508	Title VII, Indian Education					
	413	Title VI, Part A, Indian Education				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		19,901.58
			2XX	Personal Services - Employee Benefits		2,714.94
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			940	Indirect Costs		997.00
				508 Subtotal		<u>23,613.52</u>



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2020 Value	2021 Value
538	Promotion of the Humanities					
	470	Federal Miscellaneous Grants from other State Agencies				
		1XXX	Instruction			
			5XX	Other Purchased Services		1,141.20
			6XX	Supplies and Materials		485.20
				538 Subtotal		1,626.40
543	Unified PE-CHS FY18					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		161.31
				543 Subtotal		161.31
544	Karen Cox Memorial - CHS					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		500.00
				544 Subtotal		500.00
548	License Plates and Booster					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		4,269.60
				548 Subtotal		4,269.60
562	Adult Basic Ed - State					
	362	State Adult Education Reimbursement				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		29,265.86
			2XX	Personal Services - Employee Benefits		116.14
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			940	Indirect Costs		1,296.00
				562 Subtotal		30,678.00
563	Adult Basic Ed - Federal					
	454	Adult Basic & Literacy Education (ABLE)				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		82,013.30
			2XX	Personal Services - Employee Benefits		7,895.70
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			940	Indirect Costs		2,642.00
				563 Subtotal		62,551.00



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2020 Value	2021 Value
653	HHS Library					
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials		99.99
				653 Subtotal		99.99
661	Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)					
	423	Title II, Part E, Comprehensive Literacy Development (Striving Readers)				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		709.53
			2XX	Personal Services - Employee Benefits		125.09
			3XX	Purchased Professional and Technical Services		39,275.00
			5XX	Other Purchased Services		599.00
			6XX	Supplies and Materials		23,123.14
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			940	Indirect Costs		3,121.39
				661 Subtotal		66,953.15
700	CARES - Governor's Coronavirus Relief Fund, Per-ANB					
	770	CARES - Governor's Coronavirus Relief Fund Per-ANB				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		168,523.99
			2XX	Personal Services - Employee Benefits		24,403.32
			3XX	Purchased Professional and Technical Services		15,421.06
			5XX	Other Purchased Services		37,100.17
			6XX	Supplies and Materials		119,524.54
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries		527.48
			2XX	Personal Services - Employee Benefits		83.05
			4XX	Purchased Property Services		2,648.49
			5XX	Other Purchased Services		1,793.27
			6XX	Supplies and Materials		3,011.25
		222X	Educational Media Services			
			6XX	Supplies and Materials		1,918.13
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries		514.32
			2XX	Personal Services - Employee Benefits		81.96
		25XX	Support Services - Business			
			4XX	Purchased Property Services		141.74
			5XX	Other Purchased Services		66,165.03
			6XX	Supplies and Materials		268,153.57
			7XX	Property and Equipment Acquisition		5,068.00



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

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

PRC	Program	Function	Object	2020 Value	2021 Value
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries		9,246.49
		2XX	Personal Services - Employee Benefits		1,497.81
		5XX	Other Purchased Services		531.14
		6XX	Supplies and Materials		408,466.57
		7XX	Property and Equipment Acquisition		3,675.00
		27XX	Student Transportation Services		
		6XX	Supplies and Materials		46,391.73
			700 Subtotal		<u>1,184,888.11</u>
765	CARES - State School Emergency Relief Fund				
	765 CARES - State School Emergency Relief Fund				
		1XXX	Instruction		
		1XX	Personal Services - Salaries		268,087.40
		2XX	Personal Services - Employee Benefits		37,394.36
		4XX	Purchased Property Services		1,000.00
		5XX	Other Purchased Services		1,607.65
		6XX	Supplies and Materials		728.85
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries		300.00
		2XX	Personal Services - Employee Benefits		52.89
		25XX	Support Services - Business		
		5XX	Other Purchased Services		1,267.00
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries		290.98
		2XX	Personal Services - Employee Benefits		55.79
		3XX	Purchased Professional and Technical Services		10,112.85
		6XX	Supplies and Materials		3,889.48
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition		4,553.50
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		15,117.25
			765 Subtotal		<u>344,458.00</u>
766	CARES - State School Emergency Relief Fund				
	765 CARES - State School Emergency Relief Fund				
		1XXX	Instruction		
		1XX	Personal Services - Salaries		35,964.57
		2XX	Personal Services - Employee Benefits		2,148.83
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		1,748.60
			766 Subtotal		<u>39,862.00</u>



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2020 Value	2021 Value
773	IDEA, Part B, Special Education				
	456	IDEA, Part B, Special Education			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		95,830.37
			2XX Personal Services - Employee Benefits		14,422.95
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		4,861.68
			773 Subtotal		115,115.00
775	CRRSA - State School Emergency Relief Fund II (ESSER II)				
	775	CRRSA - State School Emergency Relief Fund - Basic			
		1XXX	Instruction		
			1XX Personal Services - Salaries		79,873.02
			2XX Personal Services - Employee Benefits		13,567.65
			3XX Purchased Professional and Technical Services		2,160.00
			4XX Purchased Property Services		125.00
			5XX Other Purchased Services		7,379.77
			6XX Supplies and Materials		84,660.26
		21XX	Support Services - Students		
			5XX Other Purchased Services		2.73
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		36.38
		25XX	Support Services - Business		
			5XX Other Purchased Services		5,754.91
			6XX Supplies and Materials		12,902.55
			7XX Property and Equipment Acquisition		8,518.80
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries		55,734.95
			2XX Personal Services - Employee Benefits		8,373.16
			3XX Purchased Professional and Technical Services		439.35
			6XX Supplies and Materials		529,527.44
		27XX	Student Transportation Services		
			6XX Supplies and Materials		7,491.44
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		156,677.39
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		42,919.20
			775 Subtotal		1,016,144.00



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2020 Value	2021 Value
787	ARP - State School Emergency Relief Fund (ESSER III)				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
		1XXX	Instruction		
		1XX	Personal Services - Salaries		3,363.75
		2XX	Personal Services - Employee Benefits		593.03
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		174.22
			787 Subtotal		<u>4,131.00</u>
794	IDEA, Special Education State Personnel Development				
	458 IDEA, Special Education State Personnel Development				
		1XXX	Instruction		
		1XX	Personal Services - Salaries		238.02
		2XX	Personal Services - Employee Benefits		41.98
			794 Subtotal		<u>280.00</u>
823	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		1XXX	Instruction		
		1XX	Personal Services - Salaries		12,714.89
		2XX	Personal Services - Employee Benefits		17.63
		3XX	Purchased Professional and Technical Services		10,000.00
		5XX	Other Purchased Services		6,226.75
		6XX	Supplies and Materials		51,660.45
		7XX	Property and Equipment Acquisition		67,276.43
		8XX	Other Expenditures		4,555.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		3,148.74
			823 Subtotal		<u>155,599.89</u>
854	ChS Wrestling Parents Donations				
	720 School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
		6XX	Supplies and Materials		1,079.81
			854 Subtotal		<u>1,079.81</u>
860	HEF Great Idea Grants				
	890 Other Community Services				
		33XX	Community Services		
		6XX	Supplies and Materials		13,059.89
		7XX	Property and Equipment Acquisition		4,864.80
			860 Subtotal		<u>17,924.69</u>



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15		
PRC	Program	Function	Object	2020 Value	2021 Value	
861	Helena Education Foundation					
	890 Other Community Services					
	33XX Community Services					
			1XX Personal Services - Salaries		33,188.60	
			2XX Personal Services - Employee Benefits		136.53	
			861 Subtotal		33,325.13	
865	MBC Roof Damage Claim					
	1XX Regular Education Programs - Elementary/Secondary					
	4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition		19,910.10	
			865 Subtotal		19,910.10	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,923,638.20	

Schedule Of Changes Worksheet

						Fund Code 15
Beginning Fund Balance						579,647.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,085,504.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,923,638.20 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	261,341.99	Less Last Year	29,908.96	(4b)	231,433.03	
						231,433.03 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						972,946.15 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Jobs for Montana Graduates	9,982.64	9,982.64	0.00
036 HHS Cafeteria	6.63	0.00	6.63
053 Helena High School Accounts	65,516.65	70,006.06	-4,489.41
054 Capital High School Accounts	84,866.84	53,500.29	31,366.55
056 MT Digital Academy	131,053.16	131,053.16	0.00
082 Car Seat Project	5,401.89	3,699.56	1,702.33
095 Buckle Up MT FY19	0.00	401.18	-401.18
096 Buckle Up MT FY20	9,141.57	8,740.39	401.18
097 Buckle Up MT FY21	38,531.46	38,531.46	0.00
100 Field Trips	355.53	672.00	-316.47
118 Make Up School	90.00	5,111.05	-5,021.05
124 MaC Student Services	9,389.45	2,165.04	7,224.41
127 PCard Rebate	1,119.93	0.00	1,119.93



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Project Reporter Summaries

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



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17	
PRC	Revenue		2020 Value	2021 Value
1111	District Levy - Real Property		342,190.71	367,096.71
1112	District Levy - Personal Property		9,830.76	9,862.68
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles		0.00	415.24
1114	District Levy - Personal Property/Mobile Homes		1,783.52	1,906.49
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		673.95	286.09
1190	Penalties and Interest on Taxes		486.87	653.57
1510	Interest Earnings		1,723.14	326.77
1900	Other Revenue from Local Sources		286.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			356,975.07	380,547.55

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



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					130,339.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					380,547.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					371,921.72	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					138,964.90	(5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2020 Value	2021 Value
	1311 Driver's Education Fees		137,860.00	145,490.00
	1510 Interest Earnings		196.82	16.73
	1900 Other Revenue from Local Sources		0.00	121.65
	3260 State - Driver's Education Reimbursement		41,016.62	45,490.10
	5200 Sale or Compensation for Loss of Assets		0.00	7,237.80
	6100 Material Prior Period Revenue Adjustments		0.00	21,057.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			179,073.44	219,413.35

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

Schedule Of Changes Worksheet

Schedule Of Changes Worksheet							Fund Code 18		
Beginning Fund Balance					45,277.55	(1)			
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					219,413.35	(2)			
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					219,033.55	(3)			
Increase/Decrease of Reserve for Inventories									
	This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserve for Encumbrances									
	This Year	211.24	Less Last Year	341.29	(4b)	-130.05			
						-130.05	(4)		
Ending Fund Balance (1 + 2 - 3 + 4)					45,527.30	(5)			



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

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		208.36	35.82
	1910 Rentals		10,413.50	7,371.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			10,621.86	7,407.52

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						
	1XXX Instruction						
			2XX Personal Services - Employee Benefits		0.00	1.63	
			4XX Purchased Property Services		0.00	67.68	
			6XX Supplies and Materials		306.00	253.00	
	24XX Support Services - School Administration						
			3XX Purchased Professional and Technical Services		165.00	360.00	
	25XX Support Services - Business						
			1XX Personal Services - Salaries		0.00	2,110.00	
			2XX Personal Services - Employee Benefits		0.00	9.98	
			5XX Other Purchased Services		1,180.00	1,723.49	
			6XX Supplies and Materials		3,024.90	3,508.43	
	26XX Operation and Maintenance of Plant Services						
			1XX Personal Services - Salaries		5,520.18	892.11	
			2XX Personal Services - Employee Benefits		43.60	15.29	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					10,239.68	8,941.61	

Schedule Of Changes Worksheet

						Fund Code 20
Beginning Fund Balance						16,593.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,407.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,941.61 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,059.34 (5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

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

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object		2020 Value	2021 Value
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			4XX Purchased Property Services		486.15	341.00
			5XX Other Purchased Services		1,219.37	35.00
			6XX Supplies and Materials		209,146.46	70,516.09
		21XX	Support Services - Students			
			8XX Other Expenditures		0.00	171.06
		222X	Educational Media Services			
			6XX Supplies and Materials		0.00	81.90
		24XX	Support Services - School Administration			
			6XX Supplies and Materials		0.00	282.97
		258X	Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries		333,303.99	400,022.01
			2XX Personal Services - Employee Benefits		1,421.60	1,690.57
			3XX Purchased Professional and Technical Services		11,828.85	42,017.69
			4XX Purchased Property Services		2,197.51	7,705.15
			5XX Other Purchased Services		92,684.27	110,425.19
			6XX Supplies and Materials		103,418.50	12,337.40
			7XX Property and Equipment Acquisition		38,456.37	0.00
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		0.00	6,634.58
			5XX Other Purchased Services		21,261.31	12,979.61



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	815,424.38	665,240.22
---	------------	------------

Schedule Of Changes Worksheet

Fund Code 28

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



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 29	
PRC	Revenue	2020 Value	2021 Value
	1510 Interest Earnings	678.72	76.46
	1925 Innovative Education Payment	142.50	285.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		821.22	361.46

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

Schedule Of Changes Worksheet

						Fund Code 29
Beginning Fund Balance						35,197.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						361.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,000.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						559.40 (5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50	
PRC	Revenue		2020 Value	2021 Value
	1111 District Levy - Real Property		174,584.44	196,992.56
	1112 District Levy - Personal Property		4,929.46	5,280.33
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles		216.66	223.07
	1114 District Levy - Personal Property/Mobile Homes		789.65	1,006.46
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes		229.34	146.89
	1190 Penalties and Interest on Taxes		200.66	333.69
	1510 Interest Earnings		17.63	26.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			180,967.84	204,009.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments	168,935.30	168,960.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				168,935.30	168,960.30

Schedule Of Changes Worksheet

Schedule Of Changes Worksheet						Fund Code 50
Beginning Fund Balance						525.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						204,009.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						168,960.30 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,575.13 (5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2020 Value	2021 Value
1111	District Levy - Real Property		871,896.14	882,589.73
1112	District Levy - Personal Property		25,240.86	23,758.32
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles		1,071.90	997.11
1114	District Levy - Personal Property/Mobile Homes		4,935.10	4,717.37
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		834.35	726.71
1190	Penalties and Interest on Taxes		1,394.22	1,826.75
1510	Interest Earnings		36,303.47	4,288.99
1900	Other Revenue from Local Sources		11,770.89	4,293.71
3283	State - School Major Maintenance Aid (SMMA)		149,881.23	143,329.89
5200	Sale or Compensation for Loss of Assets		0.00	5,887.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,103,328.16	1,072,415.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2020 Value	2021 Value
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services		1,300.00	0.00
			6XX Supplies and Materials		5,200.00	228.95
		222X	Educational Media Services			
			7XX Property and Equipment Acquisition		0.00	9,537.63
		26XX	Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services		49,709.51	10,061.27
			4XX Purchased Property Services		253,837.23	70,704.16
			6XX Supplies and Materials		30,950.94	39,914.00
			7XX Property and Equipment Acquisition		48,755.55	79,545.41
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		1,106,879.82	1,402,730.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,496,633.05	1,612,721.66



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule Of Changes Worksheet

Fund Code 61

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



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81	
PRC	Revenue		2020 Value	2021 Value
	1510 Interest Earnings		567.78	404.62
	1530 Net Increase (Decrease) in the Fair Value of Investments		3,226.78	383.59
	1920 Contributions/Donations from Private Sources		4,485.20	29,429.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			8,279.76	30,218.07

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

Schedule Of Changes Worksheet

							Fund Code 81	
Beginning Fund Balance							252,331.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							30,218.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							21,500.00	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							261,049.26	(5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84	
PRC	Revenue		2020 Value	2021 Value
	1510 Interest Earnings		12,649.82	2,105.27
	1700 Student Extracurricular Activity Receipts		1,717,410.06	490,956.99
	1900 Other Revenue from Local Sources		30,288.31	39,722.74
	9710 Residual Equity Transfers In		0.00	4.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,760,348.19	532,789.00

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

Schedule Of Changes Worksheet

						Fund Code 84	
Beginning Fund Balance						411,476.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						532,789.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						455,864.85	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	227.49	Less Last Year	3,697.53	(4b)	-3,470.04	
						-3,470.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						484,930.12	(5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Detail Expenditure

Fund	Account	Description	2020 Value	2021 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	835,441.94	826,508.79
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	961,979.69	1,048,468.81
XX	39X 1XXX 112	Certified Teacher Staff Salaries	1,438,010.10	1,340,669.57
XX	427 1XXX 112	Certified Teacher Staff Salaries	190.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	159,905.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	13,573,582.40	13,058,239.63
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	57,036.28
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	7,084.56
XX	XXX 26XX 41X	Energy Utility Services	545,936.26	492,830.08
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	76,354.25	804,703.52
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	992,796.90	810,167.71
XX	XXX 4XXX 73X	Major Equipment-New	46,980.67	14,000.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	11,012.29	42,542.69
XX	XXX XXXX 455	Technology Repairs and Rental	5,776.16	12,215.11
XX	XXX XXXX 535	Technology Communication Services	106,120.81	116,966.58
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	300.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	11,289.57	3,083.49
XX	XXX XXXX 682	Technology Supplies	90,973.65	21,675.12
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Special Education Reversion

Special Education Allowable Cost Payments:

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

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	749,611.41
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,210,359.97
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2023 Maximum Budget: 100%



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,211,912.98	420,642.95	0.00	0.00	0.00
280	1XXX	2XX	4,093.90	2,103.21	0.00	0.00	0.00
280	1XXX	3XX	4,540.73	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	678.61	1,360.00	0.00	0.00	0.00
280	1XXX	6XX	13,992.94	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	315,677.03	0.00	0.00	0.00	0.00
280	21XX	2XX	1,244.01	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	224.00	0.00	0.00	0.00	0.00
280	21XX	5XX	3,222.69	0.00	0.00	0.00	0.00
280	21XX	6XX	3,061.83	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	217,603.68	0.00	0.00	0.00	0.00
280	24XX	2XX	931.23	0.00	0.00	0.00	0.00
280	24XX	3XX	96.00	0.00	0.00	0.00	0.00
280	24XX	4XX	104.01	0.00	0.00	0.00	0.00
280	24XX	5XX	4,447.71	1,723.49	0.00	0.00	0.00
280	24XX	6XX	2,698.97	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			1,784,530.32	425,829.65	0.00	0.00	0.00

2,210,359.97

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

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY21 in TEAMS.



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

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

Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	3,007,379.04	0.00	121,354.25	0.00	3,128,733.29
Buildings	28,501,881.25	0.00	1,324,148.19	0.00	29,826,029.44
*** Machinery and Equipment	3,162,144.02	0.00	1,019,729.26	1,253,973.32	2,927,899.96
Construction in Progress	128,508.34	0.00	221,953.41	128,508.34	221,953.41
Totals at Historical Cost	34,799,912.65	0.00	2,687,185.11	1,382,481.66	36,104,616.10
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	34,799,912.65	0.00	2,687,185.11	1,382,481.66	36,104,616.10

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

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

*** Has comments.

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

*** Has comment.



Trustees' Financial Summary

FY2020-21

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2020	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2021) [a+b-c-d]	(f) Current Portion Due FY2022	(g) Long-Term Portion Due FY2023
Governmental Activities *							
Compensated Absences	1,952,657.68	1,836,620.61	0.00	0.00	3,789,278.29	0.00	3,789,278.29
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,952,657.68	1,836,620.61	0.00	0.00	3,789,278.29	0.00	3,789,278.29

* 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

Submit ID: 0488-85770541

25 Lewis & Clark County

0488 Helena H S

Net Pension Liability FY2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	2,649,235.40	911,351.35	0.00	3,560,586.75
Net Pension - TRS	21,488,653.20	3,751,870.85	0.00	25,240,524.05

