



Trustees' Financial Summary

FY2002-03

Submit ID: 0488-21520370

25 Lewis & Clark County
0488 Helena H S

**** Recalculated ****

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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 20.*
- *This report and any amendments initiated by the district through December 20 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 Kim Harris

Phone #: (406) 447-8535

(Signature)

(Date)

Chair, Board of Trustees Brenda Nordlund

(Signature)

(Date)

County Superintendent Marsha Davis

(Signature)

(Date)

Software

Accounting Package: NCS

For FY03 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), 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, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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PRC	Title	Project Type	Project Number	CFDA #
109	CHS Career Center - Target	LOCAL		
133	Gifted & Talented	STATE	2504881303	State
201	Make Up School	LOCAL	None	Local
221	Title I Part A	FEDERAL	2504873102	84.010A
226	Aggregate of Reimbursement/Indirect	LOCAL	Indirect Cost Reimb	Local
262	Montana Dept of Environmental Quality Energy	FEDERAL	defg4899r802104	81.119
282	CHS Pam Michaels	LOCAL		
283	HHS Margin of Excellence	LOCAL		
285	HHS Jr Achievement	LOCAL		
286	Window Company	LOCAL		
287	CHS Jr Achievement	LOCAL		
289	Business Ed Workers	LOCAL		
313	Title I, Part A, Accountability	FEDERAL	2504873103	84.348A
456	Vo Ed State All Programs	STATE	various programs	State
461	Montana Tales 3rd Year	FEDERAL	R303A9801A7	84.303A
462	Montana Tales 4th Year	FEDERAL	R303A9801A7	84.303A
501	Carol M. White Physical Fitness	FEDERAL	s215f020571	84.215F
502	National Geographic Prairie to Peaks	LOCAL		
551	Drug Free Workshops	LOCAL	tuition/costs	Local
570	School to Work	FEDERAL	2504888801IMP2	17.249
573	Goals 2000	FEDERAL	S317A980190	84.276A
576	Jobs for Montana Graduates	STATE	subgrantee	State
588	Title IV Drug Free Schools	FEDERAL	2504871602	84.1846
589	Technology Data Analysis	FEDERAL	51000101	84.
784	IDEA State Program Improvement	FEDERAL	2504877803	84.323A
823	Vo Ed Carl D Perkins-Basic	FEDERAL	2504888103bg	84.048A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,145,375.11	132,293.81	271,543.02	
02	Taxes Receivable - Real and Personal (120-149)	431,147.96	33,372.00	3,026.33	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,576,523.07	165,665.81	274,569.35	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	185,711.23			
25	Deferred Revenue (680)	431,147.96	33,372.00	3,026.33	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	616,859.19	33,372.00	3,026.33	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	428,206.52	8,706.03	40,386.00	
48	Fund Balance for Budget (961-970)	531,457.36	123,587.78	231,157.02	
52	TOTAL FUND BALANCE/EQUITY	959,663.88	132,293.81	271,543.02	
53	TOTAL LIABILITIES AND FUND BALANCE	1,576,523.07	165,665.81	274,569.35	

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-104.63	1,251,381.99	-51,917.50	77,601.53
02	Taxes Receivable - Real and Personal (120-149)	303.49			11,106.06
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			150,178.97	
06	Other Current Assets (190-210)			1,057.89	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	198.86	1,251,381.99	99,319.36	88,707.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		170,355.35		14,766.41
25	Deferred Revenue (680)	303.49		11,128.43	11,106.06
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	303.49	170,355.35	11,128.43	25,872.47
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			7,550.00	
48	Fund Balance for Budget (961-970)	-104.63	1,081,026.64	80,640.93	62,835.12
52	TOTAL FUND BALANCE/EQUITY	-104.63	1,081,026.64	88,190.93	62,835.12
53	TOTAL LIABILITIES AND FUND BALANCE	198.86	1,251,381.99	99,319.36	88,707.59

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,707.97		-12,482.76	
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)	35,420.00			
06	Other Current Assets (190-210)			2,540.24	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	74,127.97		-9,942.52	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	74,127.97		-9,942.52	
52	TOTAL FUND BALANCE/EQUITY	74,127.97		-9,942.52	
53	TOTAL LIABILITIES AND FUND BALANCE	74,127.97		-9,942.52	



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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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	269,054.99	79,337.00	450,455.88	
02	Taxes Receivable - Real and Personal (120-149)		1,180.87	41,787.12	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	269,054.99	80,517.87	492,243.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2.50	
25	Deferred Revenue (680)		1,180.87	41,787.12	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		1,180.87	41,789.62	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	269,054.99	79,337.00	450,453.38	
52	TOTAL FUND BALANCE/EQUITY	269,054.99	79,337.00	450,453.38	
53	TOTAL LIABILITIES AND FUND BALANCE	269,054.99	80,517.87	492,243.00	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,369.16	1,429,984.36		
02	Taxes Receivable - Real and Personal (120-149)		40,319.50		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
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	30,369.16	1,470,303.86		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	28,000.00			
25	Deferred Revenue (680)		40,319.50		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	28,000.00	40,319.50		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	280.00	24,896.95		
48	Fund Balance for Budget (961-970)	2,089.16	1,405,087.41		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	2,369.16	1,429,984.36		
53	TOTAL LIABILITIES AND FUND BALANCE	30,369.16	1,470,303.86		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER 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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			381,836.38	166,557.08
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			48.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			381,884.38	166,557.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			381,884.38	166,557.08
52	TOTAL FUND BALANCE/EQUITY			381,884.38	166,557.08
53	TOTAL LIABILITIES AND FUND BALANCE			381,884.38	166,557.08



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS 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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			2,097,105.00	
11	Buildings and Building Improvements (331 & 332)			20,145,741.00	
12	Machinery and Equipment (341 & 342)			4,866,959.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				450,453.38
15	Amounts to be Provided (404-406)				10,384,546.62
20	TOTAL ASSETS AND OTHER DEBITS			27,109,805.00	10,835,000.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				10,835,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				10,835,000.00
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			27,109,805.00	
52	TOTAL FUND BALANCE/EQUITY			27,109,805.00	
53	TOTAL LIABILITIES AND FUND BALANCE			27,109,805.00	10,835,000.00



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01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	5,331,632.66	5,338,720.69
1112 District Levy - Personal Property	164,681.98	171,132.64
1114 District Levy - Pers Prop/Mobile Homes	89,042.41	45,233.10
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	80,993.80	23,584.11
1130 Tax Title and Property Sales	177.12	152.42
1190 Penalties and Interest on Taxes	16,936.93	22,367.07
1310 Individual Tuition	23,708.10	29,771.06
1320 Tuition from Schl Dists/Counties Within State	224,190.00	175.00
1510 Interest Earnings	39,873.78	36,784.88
1530 Net Increase (Decrease) in the Fair Value of Investments	3,197.37	-1,347.05
1900 Other Revenue from Local Sources	3,012.04	2,419.22
3110 Direct State Aid	7,103,806.70	7,057,979.36
3115 State Spec Ed Allowable Cost Pymt to Districts	600,396.87	567,039.06
3120 State Guaranteed Tax Base Aid	2,336,906.88	2,507,539.32
3440 State HB20/SB417 Prop Tax Reimb	42,478.08	36,377.43
3444 State School Block Grant	954,505.04	930,239.02
5200 Sale or Compensation for Loss of Assets	1,257.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,016,796.82	16,768,167.33

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	7,492,594.86	7,583,088.88
2XX Personal Services - Employee Benefits	87,980.21	138,466.81
3XX Purchased Professional and Technical Services	12,435.51	17,611.70
4XX Purchased Property Services	7,525.62	5,523.45
5XX Other Purchased Services	121,835.89	118,149.25
6XX Supplies and Materials	292,477.28	231,017.84
7XX Property and Equipment Acquisition	165,764.27	66,266.90
810 Dues and Fees	2,733.75	931.35
21XX Support Services - Students		
1XX Personal Services - Salaries	505,591.78	476,243.39
2XX Personal Services - Employee Benefits	2,004.89	1,804.65
3XX Purchased Professional and Technical Services	8,879.00	0.00
4XX Purchased Property Services	0.00	175.00
5XX Other Purchased Services	3,233.10	1,640.77
6XX Supplies and Materials	11,003.05	3,722.34
7XX Property and Equipment Acquisition	0.00	500.00
810 Dues and Fees	207.00	75.00



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25 Lewis & Clark County
0488 Helena H S

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	150,969.09	143,386.44
		2XX	Personal Services - Employee Benefits	603.65	754.03
		3XX	Purchased Professional and Technical Services	47,702.39	29,808.00
		4XX	Purchased Property Services	0.00	742.50
		5XX	Other Purchased Services	76,969.68	21,492.67
		6XX	Supplies and Materials	505,399.77	9,145.26
		7XX	Property and Equipment Acquisition	3,548.00	1,117.00
		810	Dues and Fees	5,206.50	5,801.25
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	300,453.28	362,054.18
		2XX	Personal Services - Employee Benefits	1,188.10	1,372.26
		3XX	Purchased Professional and Technical Services	0.00	1,703.99
		4XX	Purchased Property Services	1,181.71	434.00
		5XX	Other Purchased Services	1,484.06	1,978.60
		6XX	Supplies and Materials	58,746.09	45,346.99
		7XX	Property and Equipment Acquisition	0.00	38.00
		810	Dues and Fees	0.00	137.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	195,259.99	196,655.26
		2XX	Personal Services - Employee Benefits	932.14	950.20
		3XX	Purchased Professional and Technical Services	66,648.39	30,819.00
		4XX	Purchased Property Services	314.80	2,682.34
		5XX	Other Purchased Services	46,164.34	24,557.54
		6XX	Supplies and Materials	16,498.90	16,392.34
		7XX	Property and Equipment Acquisition	0.00	1,613.00
		810	Dues and Fees	0.00	16,032.95
		8XX	Other Expenditures	7,228.60	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	923,717.31	937,672.33
		2XX	Personal Services - Employee Benefits	3,703.12	3,568.79
		3XX	Purchased Professional and Technical Services	374.00	260.00
		4XX	Purchased Property Services	4,763.90	2,994.57
		5XX	Other Purchased Services	13,920.46	15,335.04
		6XX	Supplies and Materials	28,898.91	22,431.66
		7XX	Property and Equipment Acquisition	0.00	2,412.00
		810	Dues and Fees	181.00	120.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	187,722.17	180,608.35
		2XX	Personal Services - Employee Benefits	761.30	690.16
		3XX	Purchased Professional and Technical Services	7,537.01	3,298.65
		4XX	Purchased Property Services	2,479.09	1,210.80



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01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
5XX Other Purchased Services	74,816.21	151,569.80
6XX Supplies and Materials	4,550.42	7,629.57
7XX Property and Equipment Acquisition	0.00	1,679.00
810 Dues and Fees	212.00	120.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,051,427.77	1,112,429.44
2XX Personal Services - Employee Benefits	76,243.96	72,414.36
3XX Purchased Professional and Technical Services	10,697.50	6,425.44
4XX Purchased Property Services	476,712.21	529,874.64
5XX Other Purchased Services	59,143.18	75,258.35
6XX Supplies and Materials	160,598.71	162,258.09
7XX Property and Equipment Acquisition	69,670.25	26,228.16
810 Dues and Fees	255.00	906.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	32,408.45	32,229.33
2XX Personal Services - Employee Benefits	130.06	122.13
3XX Purchased Professional and Technical Services	67.00	0.00
4XX Purchased Property Services	5,416.91	1,050.95
5XX Other Purchased Services	0.00	2,588.74
6XX Supplies and Materials	6,191.13	123,904.53
7XX Property and Equipment Acquisition	0.00	63,326.00
810 Dues and Fees	0.00	56.35
28XX Support Services - Central		
1XX Personal Services - Salaries	209,805.45	188,177.69
2XX Personal Services - Employee Benefits	849.98	725.38
3XX Purchased Professional and Technical Services	31,012.10	21,515.36
4XX Purchased Property Services	2,525.60	2,600.63
5XX Other Purchased Services	19,130.26	4,156.86
6XX Supplies and Materials	4,360.71	26,022.18
7XX Property and Equipment Acquisition	4,599.00	121,157.32
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	16,762.46	128,622.59
4XX Purchased Property Services	3,981.00	20,316.54
5XX Other Purchased Services	0.00	527.06
6XX Supplies and Materials	5,646.54	379.00
7XX Property and Equipment Acquisition	30,700.79	191,022.01
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	3,598.52	0.00
850 Interest on Debt	3,743.08	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value	
280	Special Education - Local and State					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	720,238.60	791,252.87	
		2XX	Personal Services - Employee Benefits	2,856.09	2,997.66	
		3XX	Purchased Professional and Technical Services	0.00	745.48	
		4XX	Purchased Property Services	37.50	85.00	
		5XX	Other Purchased Services	1,709.46	3,218.78	
		6XX	Supplies and Materials	12,119.89	8,575.21	
		7XX	Property and Equipment Acquisition	1,048.00	0.00	
		810	Dues and Fees	110.00	0.00	
	21XX	Support Services - Students				
		1XX	Personal Services - Salaries	260,553.27	138,022.10	
		2XX	Personal Services - Employee Benefits	608.39	522.94	
		3XX	Purchased Professional and Technical Services	0.00	200.00	
		5XX	Other Purchased Services	141.96	2,155.35	
		6XX	Supplies and Materials	2,725.24	622.79	
		7XX	Property and Equipment Acquisition	400.00	0.00	
	24XX	Support Services - School Administration				
		1XX	Personal Services - Salaries	80,039.53	64,733.15	
		2XX	Personal Services - Employee Benefits	322.01	248.19	
		3XX	Purchased Professional and Technical Services	480.00	2,650.36	
		4XX	Purchased Property Services	325.78	1,117.50	
		5XX	Other Purchased Services	5,477.40	2,598.16	
		6XX	Supplies and Materials	3,616.83	3,485.21	
		810	Dues and Fees	0.00	25.00	
	26XX	Operation and Maintenance of Plant Services				
		5XX	Other Purchased Services	1,727.82	2,136.90	
390	State Career & Technical Ed Entitlement - Undistributed					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	0.00	1,077,292.75	
		2XX	Personal Services - Employee Benefits	0.00	4,081.90	
		3XX	Purchased Professional and Technical Services	0.00	254.75	
		4XX	Purchased Property Services	0.00	2,357.37	
		5XX	Other Purchased Services	0.00	5,557.62	
		6XX	Supplies and Materials	0.00	78,314.48	
		7XX	Property and Equipment Acquisition	0.00	10,402.18	
		810	Dues and Fees	0.00	275.00	
	3XX	Undistributed Vocational Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,132,756.85	0.00
			2XX	Personal Services - Employee Benefits	4,416.85	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	47.50	0.00
		4XX	Purchased Property Services	2,232.04	0.00
		5XX	Other Purchased Services	1,749.86	0.00
		6XX	Supplies and Materials	88,642.16	0.00
		7XX	Property and Equipment Acquisition	6,187.58	0.00
		810	Dues and Fees	394.24	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	59,077.13	70,100.71
		2XX	Personal Services - Employee Benefits	224.52	268.80
		3XX	Purchased Professional and Technical Services	5,675.63	5,278.26
		4XX	Purchased Property Services	6,707.28	5,177.73
		5XX	Other Purchased Services	49,013.90	43,914.67
		6XX	Supplies and Materials	48,198.40	48,366.18
		7XX	Property and Equipment Acquisition	0.00	1,199.00
		810	Dues and Fees	0.00	249.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	431,032.85	450,227.56
		2XX	Personal Services - Employee Benefits	1,744.62	1,697.78
		3XX	Purchased Professional and Technical Services	33,037.00	37,962.72
		4XX	Purchased Property Services	5,320.00	3,394.25
		5XX	Other Purchased Services	117,993.57	101,546.44
		6XX	Supplies and Materials	81,063.25	116,933.43
		7XX	Property and Equipment Acquisition	0.00	2,188.00
		810	Dues and Fees	0.00	95.00
890	Other Community Services				
	33XX	Community Services			
		1XX	Personal Services - Salaries	4,264.94	14,730.03
		2XX	Personal Services - Employee Benefits	16.68	56.33
		3XX	Purchased Professional and Technical Services	20.00	418.00
		4XX	Purchased Property Services	0.00	103.00
		5XX	Other Purchased Services	1,448.20	2,038.04
		6XX	Supplies and Materials	933.88	5,879.17
		810	Dues and Fees	262.50	7.50
910	Food Services				
	31XX	Food Services			
		5XX	Other Purchased Services	23,371.55	20,000.00
		6XX	Supplies and Materials	0.00	710.00



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01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,940,450.96	16,942,598.28

Schedule of Changes Worksheet

Beginning Fund Balance	904,982.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,768,167.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,942,598.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 428,206.52 Less Last Year 199,094.41 (4b)	229,112.11	
	229,112.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	959,663.88	(5)



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10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	321,400.11	433,628.74
1112	District Levy - Personal Property	9,934.33	13,606.31
1114	District Levy - Pers Prop/Mobile Homes	5,330.08	2,724.66
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,589.63	1,937.07
1130	Tax Title and Property Sales	5.43	7.80
1190	Penalties and Interest on Taxes	1,000.42	1,412.49
1510	Interest Earnings	2,342.93	750.98
1530	Net Increase (Decrease) in the Fair Value of Investments	175.73	2,890.67
2220	County On-Schedule Trans Reimb	107,942.85	95,607.65
3210	State On-Schedule Trans Reimb	107,942.86	95,477.17
3440	State HB20/SB417 Prop Tax Reimb	1,888.50	1,641.51
3444	State School Block Grant	53,271.88	51,917.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>615,824.75</u>	<u>701,602.62</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
5XX	Other Purchased Services	0.00	20.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	0.00	3,996.90
2XX	Personal Services - Employee Benefits	0.00	153.18
4XX	Purchased Property Services	0.00	838.55
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	108,625.54	115,352.47
2XX	Personal Services - Employee Benefits	557.15	441.83
3XX	Purchased Professional and Technical Services	9,908.50	5,888.63
4XX	Purchased Property Services	2,582.93	4,141.13
5XX	Other Purchased Services	402,780.73	453,153.24
6XX	Supplies and Materials	8,854.45	20,302.32
7XX	Property and Equipment Acquisition	6,432.01	5,229.00
810	Dues and Fees	0.00	40.00
4XXX	Facilities Acquisition and Construction Services		
3XX	Purchased Professional and Technical Services	0.00	2,075.00
999	Undistributed		
9999	Undistributed		
971	Residual Equity Transfers Out	90,258.69	0.00



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10 - Transportation Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	630,000.00	611,632.25
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Schedule of Changes Worksheet

Beginning Fund Balance		45,783.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		701,602.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		611,632.25	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
		(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	8,706.03	Less Last Year	12,166.00
		(4b)	-3,459.97
			-3,459.97 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		132,293.81	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	38,520.95	38,363.08
1112	District Levy - Personal Property	1,171.04	1,225.42
1114	District Levy - Pers Prop/Mobile Homes	574.02	322.13
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	400.29	169.97
1130	Tax Title and Property Sales	2.65	0.00
1190	Penalties and Interest on Taxes	101.27	151.61
1510	Interest Earnings	3,945.68	6,860.71
3440	State HB20/SB417 Prop Tax Reimb	9.97	8.23
3444	State School Block Grant	4,444.63	4,331.64
9710	Residual Equity Transfers In	90,258.69	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		139,429.19	51,432.79
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	40,386.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	40,386.00
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11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						220,110.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						51,432.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						40,386.00	(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	40,386.00	Less Last Year	0.00	(4b)		40,386.00	
						40,386.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						271,543.02	(5)



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13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	9,271.33	3,072.38
1112 District Levy - Personal Property	258.67	112.41
1114 District Levy - Pers Prop/Mobile Homes	80.02	73.57
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	35.65	12.82
1130 Tax Title and Property Sales	0.37	0.16
1190 Penalties and Interest on Taxes	11.20	19.58
1510 Interest Earnings	210.86	0.00
1530 Net Increase (Decrease) in the Fair Value of Investments	233.27	0.00
3440 State HB20/SB417 Prop Tax Reimb	132.47	112.06
3444 State School Block Grant	393.97	383.95

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

10,627.81 3,786.93

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	16,367.65	3,580.00

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

16,367.65 3,580.00



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13 - Tuition Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-311.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,786.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,580.00	(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)						-104.63	(5)



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14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	28,464.39	26,532.82
1530	Net Increase (Decrease) in the Fair Value of Investments	3,390.07	-11,505.18
1900	Other Revenue from Local Sources	5.26	0.00
2240	County Retirement Distribution	2,352,000.00	2,244,431.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,383,859.72</u>	<u>2,259,458.64</u>

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

PRC Program Function Object		2002 Value	2003 Value
180	Summer School		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	0.00	15,108.30
	26XX Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	0.00	391.51
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	1,101,793.12	1,115,595.83
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	74,198.45	70,209.89
	221X Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	22,155.57	21,067.66
	222X Educational Media Services		
	2XX Personal Services - Employee Benefits	44,093.22	53,196.34
	23XX Support Services - General Administration		
	2XX Personal Services - Employee Benefits	28,655.51	28,894.40
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	135,560.74	137,771.46
	25XX Support Services - Business		
	2XX Personal Services - Employee Benefits	27,549.29	27,165.83
	26XX Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	154,302.97	164,406.77
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	20,697.54	21,684.08
	28XX Support Services - Central		
	2XX Personal Services - Employee Benefits	30,790.14	27,648.80



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14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	105,787.40	116,312.99
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	38,237.66	20,279.48
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	11,746.25	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	158,285.78
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	166,238.47	0.00
410	Miscellaneous Federal Grants Direct from Feds				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	7,514.91
410	Summer School				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	13,438.29	0.00
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	329.08	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	26,083.54
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	2,874.23
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	3,341.12
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	266.50
451	Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	27.18



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14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
458	IDEA State Program Improvement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	127.09
470	Federal Miscellaneous Grants from other State Agencies				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	8,497.26
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	12,961.41	19,810.13
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	1,645.41	1,957.54
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,772.80	1,985.16
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	0.00	621.51
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	8,669.90	10,299.84
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	63,256.51	66,151.58
890	Other Community Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	625.90	2,164.27
8XX	Community Services Programs				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	902.83	0.00
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		2XX	Personal Services - Employee Benefits	20,120.30	359.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,085,528.76</u>	<u>2,130,100.68</u>



Trustees' Financial Summary

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Submit ID: 0488-21520370

25 Lewis & Clark County
0488 Helena H S

**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					951,668.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,259,458.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,130,100.68	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,081,026.64	(5)



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25 Lewis & Clark County
0488 Helena H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
133 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	1,835.00
201 Make Up School	
1900 Other Revenue from Local Sources	2,365.00
221 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	27,437.07
226 Aggregate of Reimbursement/Indirect	
1510 Interest Earnings	1,336.51
1530 Net Increase (Decrease) in the Fair Value of Investments	-34,129.32
1900 Other Revenue from Local Sources	301.14
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	24,308.86
9710 Residual Equity Transfers In	7,577.93
226 Subtotal	-604.88
262 Montana Dept of Environmental Quality Energy	
4700 Federal Miscellaneous Grants from other State Agencies	14,930.00
282 CHS Pam Michaels	
1510 Interest Earnings	25.85
9710 Residual Equity Transfers In	1,211.36
282 Subtotal	1,237.21
283 HHS Margin of Excellence	
1510 Interest Earnings	668.38
9710 Residual Equity Transfers In	23,003.09
283 Subtotal	23,671.47
285 HHS Jr Achievement	
1510 Interest Earnings	83.11
9710 Residual Equity Transfers In	2,860.07
285 Subtotal	2,943.18
286 Window Company	
1510 Interest Earnings	5.95
1900 Other Revenue from Local Sources	81.00
1920 Contributions/Donations from Private Sources	160.00
9710 Residual Equity Transfers In	323.14
286 Subtotal	570.09



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0488 Helena H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
287 CHS Jr Achievement	
1510 Interest Earnings	83.11
9710 Residual Equity Transfers In	2,860.07
287 Subtotal	2,943.18
289 Business Ed Workers	
1900 Other Revenue from Local Sources	10,268.38
9710 Residual Equity Transfers In	6,500.28
289 Subtotal	16,768.66
313 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	200,064.23
456 Vo Ed State All Programs	
3900 State Career & Technical Ed Entitlement	33,505.86
461 Montana Tales 3rd Year	
5700 Resources Transferred from Other School Districts or Cooperatives	12,128.91
462 Montana Tales 4th Year	
5700 Resources Transferred from Other School Districts or Cooperatives	46,030.25
501 Carol M. White Physical Fitness	
4100 Federal Miscellaneous Grants - Direct from Feds	136,086.48
502 National Geographic Prairie to Peaks	
1920 Contributions/Donations from Private Sources	4,984.00
551 Drug Free Workshops	
1900 Other Revenue from Local Sources	2,557.95
573 Goals 2000	
4100 Federal Miscellaneous Grants - Direct from Feds	86,331.38
576 Jobs for Montana Graduates	
4700 Federal Miscellaneous Grants from other State Agencies	15,031.58
588 Title IV Drug Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,956.89
784 IDEA State Program Improvement	
4580 IDEA, Part D, State Program Improvement	1,339.99
823 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	136,487.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	770,600.50



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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
133 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,835.00
201 Make Up School	
180 Summer School	
1XXX Instruction	
1XX Personal Services - Salaries	5,640.00
2XX Personal Services - Employee Benefits	21.32
6XX Supplies and Materials	11.95
	<hr/>
201 Subtotal	5,673.27
221 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	14,610.94
2XX Personal Services - Employee Benefits	55.36
6XX Supplies and Materials	1,073.24
21XX Support Services - Students	
1XX Personal Services - Salaries	4,945.81
2XX Personal Services - Employee Benefits	18.72
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2,273.97
2XX Personal Services - Employee Benefits	8.69
5XX Other Purchased Services	16.67
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	4,433.67
	<hr/>
221 Subtotal	27,437.07
226 Aggregate of Reimbursement/Indirect	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
1XX Personal Services - Salaries	4,282.25
2XX Personal Services - Employee Benefits	16.22
3XX Purchased Professional and Technical Services	177.00
4XX Purchased Property Services	11,130.00
6XX Supplies and Materials	8,323.00
8XX Other Expenditures	7,287.94



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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
610 Adult Continuing Education Programs	
1XXX Instruction	
1XX Personal Services - Salaries	8,282.55
226 Subtotal	
	39,498.96
282 CHS Pam Michaels	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	310.10
286 Window Company	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	373.14
2XX Personal Services - Employee Benefits	1.43
286 Subtotal	
	374.57
289 Business Ed Workers	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	9,514.35
2XX Personal Services - Employee Benefits	36.06
289 Subtotal	
	9,550.41
313 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	162,913.62
2XX Personal Services - Employee Benefits	618.16
5XX Other Purchased Services	1,048.55
6XX Supplies and Materials	100.39
21XX Support Services - Students	
1XX Personal Services - Salaries	14,616.18
2XX Personal Services - Employee Benefits	55.44
5XX Other Purchased Services	18.00



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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
420 Title I, Part A, Improving Basic Programs	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	20,465.69
2XX Personal Services - Employee Benefits	78.21
5XX Other Purchased Services	149.99
	200,064.23
313 Subtotal	
456 Vo Ed State All Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	3,386.94
7XX Property and Equipment Acquisition	10,204.98
810 Dues and Fees	220.00
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	19,693.94
	33,505.86
456 Subtotal	
461 Montana Tales 3rd Year	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	4,080.00
2XX Personal Services - Employee Benefits	22.65
3XX Purchased Professional and Technical Services	105.00
5XX Other Purchased Services	1,312.26
6XX Supplies and Materials	6,609.00
	12,128.91
461 Subtotal	
462 Montana Tales 4th Year	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	42,268.24
2XX Personal Services - Employee Benefits	150.49
3XX Purchased Professional and Technical Services	270.00
5XX Other Purchased Services	2,449.68
6XX Supplies and Materials	902.84
810 Dues and Fees	65.00



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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
462 Subtotal	46,106.25
501 Carol M. White Physical Fitness	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	4,146.50
2XX Personal Services - Employee Benefits	15.50
3XX Purchased Professional and Technical Services	2,500.00
5XX Other Purchased Services	3,729.03
6XX Supplies and Materials	26,829.47
7XX Property and Equipment Acquisition	98,865.98
501 Subtotal	136,086.48
502 National Geographic Prairie to Peaks	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	140.00
2XX Personal Services - Employee Benefits	1.19
5XX Other Purchased Services	3,557.80
6XX Supplies and Materials	1,285.01
502 Subtotal	4,984.00
551 Drug Free Workshops	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,605.00
2XX Personal Services - Employee Benefits	6.08
3XX Purchased Professional and Technical Services	646.90
5XX Other Purchased Services	308.69
6XX Supplies and Materials	784.70
551 Subtotal	3,351.37
573 Goals 2000	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	46,999.93
2XX Personal Services - Employee Benefits	104.28
3XX Purchased Professional and Technical Services	4,600.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
5XX Other Purchased Services	10,261.03
6XX Supplies and Materials	323.76
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	14,227.00
	76,516.00
573 Subtotal	
576 Jobs for Montana Graduates	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	11,484.10
2XX Personal Services - Employee Benefits	43.54
5XX Other Purchased Services	880.66
6XX Supplies and Materials	2,623.28
	15,031.58
576 Subtotal	
588 Title IV Drug Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,813.79
2XX Personal Services - Employee Benefits	28.10
6XX Supplies and Materials	115.00
	1,956.89
588 Subtotal	
589 Technology Data Analysis	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	26.00
6XX Supplies and Materials	436.52
	462.52
589 Subtotal	
784 IDEA State Program Improvement	
458 IDEA State Program Improvement	
1XXX Instruction	
1XX Personal Services - Salaries	865.00
2XX Personal Services - Employee Benefits	3.29



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
458 IDEA State Program Improvement	
1XXX Instruction	
5XX Other Purchased Services	471.70
	1,339.99
784 Subtotal	
823 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	185.00
2XX Personal Services - Employee Benefits	1.27
3XX Purchased Professional and Technical Services	6,252.00
4XX Purchased Property Services	4,538.90
5XX Other Purchased Services	2,679.44
6XX Supplies and Materials	83,012.06
7XX Property and Equipment Acquisition	34,170.14
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	5,648.19
	136,487.00
823 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 752,700.46



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**** Recalculated ****

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					81,802.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					770,600.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					752,700.46	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	7,550.00	Less Last Year	19,061.27	(4b)	-11,511.27	
					-11,511.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					88,190.93	(5)



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0488 Helena H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
109 CHS Career Center - Target	0.00	0.00	.00
133 Gifted & Talented	1,835.00	1835.00	.00
201 Make Up School	2,365.00	5673.27	-3308.27
221 Title I Part A	27,437.07	27437.07	.00
226 Aggregate of Reimbursement/Indirect	-604.88	39498.96	-40103.84
262 Montana Dept of Environmental Quality Energy	14,930.00	0.00	14930.00
282 CHS Pam Michaels	1,237.21	310.10	927.11
283 HHS Margin of Excellence	23,671.47	0.00	23671.47
285 HHS Jr Achievement	2,943.18	0.00	2943.18
286 Window Company	570.09	374.57	195.52
287 CHS Jr Achievement	2,943.18	0.00	2943.18
289 Business Ed Workers	16,768.66	9550.41	7218.25
313 Title I, Part A, Accountability	200,064.23	200064.23	.00
456 Vo Ed State All Programs	33,505.86	33505.86	.00
461 Montana Tales 3rd Year	12,128.91	12128.91	.00
462 Montana Tales 4th Year	46,030.25	46106.25	-76.00
501 Carol M. White Physical Fitness	136,086.48	136086.48	.00
502 National Geographic Prairie to Peaks	4,984.00	4984.00	.00
551 Drug Free Workshops	2,557.95	3351.37	-793.42
570 School to Work	0.00	0.00	.00
573 Goals 2000	86,331.38	76516.00	9815.38
576 Jobs for Montana Graduates	15,031.58	15031.58	.00
588 Title IV Drug Free Schools	1,956.89	1956.89	.00
589 Technology Data Analysis	0.00	462.52	-462.52
784 IDEA State Program Improvement	1,339.99	1339.99	.00
823 Vo Ed Carl D Perkins-Basic	136,487.00	136487.00	.00
Total	770,600.50	752,700.46	17,900.04

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17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	144,513.21	141,101.61
1112 District Levy - Personal Property	4,278.14	4,514.88
1114 District Levy - Pers Prop/Mobile Homes	1,875.45	1,188.97
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,287.53	625.38
1130 Tax Title and Property Sales	1.92	2.29
1190 Penalties and Interest on Taxes	326.91	542.18
1340 Fees for Adult Education	12,108.00	18,957.50
1510 Interest Earnings	3,081.18	1,615.14
1530 Net Increase (Decrease) in the Fair Value of Investments	250.16	-1,777.40
3440 State HB20/SB417 Prop Tax Reimb	702.14	599.85
3444 State School Block Grant	14,795.70	14,419.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	183,220.34	181,789.95

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

PRC Program Function Object	2002 Value	2003 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	88,319.67	126,545.16
2XX Personal Services - Employee Benefits	327.69	5,524.65
3XX Purchased Professional and Technical Services	4,890.00	3,000.00
4XX Purchased Property Services	1,655.14	1,640.26
5XX Other Purchased Services	11,299.80	8,215.50
6XX Supplies and Materials	1,105.50	1,689.02
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	11,211.87	13,323.00
2XX Personal Services - Employee Benefits	433.43	510.79
4XX Purchased Property Services	1,558.36	4,152.42
5XX Other Purchased Services	1,533.76	262.02
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	12,079.91	13,511.00
2XX Personal Services - Employee Benefits	82.98	35.24
3XX Purchased Professional and Technical Services	0.00	3,960.00
5XX Other Purchased Services	22.04	2,954.02
6XX Supplies and Materials	0.00	283.68
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	4,230.00
2XX Personal Services - Employee Benefits	0.00	163.24



Trustees' Financial Summary

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**** Recalculated ****

17 - Adult Education Fund

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	48,420.17	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	182,940.32	190,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	71,045.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181,789.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	190,000.00	(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)	62,835.12	(5)



Trustees' Financial Summary

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**** Recalculated ****

18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	147,327.35	107,795.00
1510	Interest Earnings	955.57	1,253.87
1900	Other Revenue from Local Sources	96.12	0.00
3260	State Driver's Education Reimbursement	0.00	45,549.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>148,379.04</u>	<u>154,598.72</u>

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

PRC Program Function Object		2002 Value	2003 Value
180	Summer School		
	1XXX Instruction		
	1XX Personal Services - Salaries	0.00	97,187.09
	2XX Personal Services - Employee Benefits	0.00	371.19
	4XX Purchased Property Services	0.00	29,455.78
	5XX Other Purchased Services	0.00	8,172.54
	6XX Supplies and Materials	0.00	6,385.62
	26XX Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	0.00	2,664.60
	2XX Personal Services - Employee Benefits	0.00	102.19
	4XX Purchased Property Services	0.00	128.43
410	Summer School		
	1XXX Instruction		
	1XX Personal Services - Salaries	91,569.14	0.00
	2XX Personal Services - Employee Benefits	369.45	0.00
	4XX Purchased Property Services	29,499.48	0.00
	5XX Other Purchased Services	6,935.49	0.00
	6XX Supplies and Materials	5,193.51	0.00
	26XX Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	2,242.38	0.00
	2XX Personal Services - Employee Benefits	86.73	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>135,896.18</u>	<u>144,467.44</u>



Trustees' Financial Summary

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25 Lewis & Clark County
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**** Recalculated ****

18 - Traffic Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						63,996.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						154,598.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						144,467.44	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						74,127.97	(5)



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0488 Helena H S

**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1910 Rentals	8,556.51	10,609.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,556.51	10,609.83

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
8XX Other Expenditures	0.00	1,837.82
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	2,525.81
2XX Personal Services - Employee Benefits	0.00	118.11
8XX Community Services Programs		
25XX Support Services - Business		
5XX Other Purchased Services	0.00	1,000.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2,552.68
33XX Community Services		
1XX Personal Services - Salaries	6,151.93	0.00
2XX Personal Services - Employee Benefits	295.11	0.00
4XX Purchased Property Services	3,841.93	0.00
5XX Other Purchased Services	1,000.00	0.00
8XX Other Expenditures	1,611.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,900.35	8,034.42



Trustees' Financial Summary

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25 Lewis & Clark County
0488 Helena H S

**** Recalculated ****

20 - Lease-Rental Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-12,517.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,609.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,034.42	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-9,942.52	(5)



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**** Recalculated ****

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	7,022.26	6,849.46
1530	Net Increase (Decrease) in the Fair Value of Investments	879.08	-7,337.16
1900	Other Revenue from Local Sources	0.00	18,792.01
3281	State Technology Aid	3,431.35	0.00
6100	Material Prior Period Revenue Adjustments	21,469.52	0.00
9710	Residual Equity Transfers In	48,420.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>81,222.38</u>	<u>18,304.31</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
7XX	Property and Equipment Acquisition	1,696.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,696.00</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				250,750.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				18,304.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				269,054.99	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	0.00	16,811.43
1112 District Levy - Personal Property	0.00	496.11
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	76.96
1190 Penalties and Interest on Taxes	0.00	20.85
1510 Interest Earnings	0.00	794.76
3282 State Flexibility Fund Allocation	0.00	61,133.16
3440 State HB20/SB417 Prop Tax Reimb	0.00	3.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	79,337.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79,337.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	79,337.00	(5)



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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	429,449.08	498,974.88
1112	District Levy - Personal Property	15,148.55	15,918.40
1114	District Levy - Pers Prop/Mobile Homes	12,175.03	3,988.39
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	12,903.39	2,209.68
1130	Tax Title and Property Sales	16.67	21.53
1190	Penalties and Interest on Taxes	2,517.11	2,417.87
1510	Interest Earnings	27,511.46	18,112.75
1530	Net Increase (Decrease) in the Fair Value of Investments	1,845.50	35,528.89
1900	Other Revenue from Local Sources	0.00	96.49
3120	State Guaranteed Tax Base Aid	424,077.40	433,383.25
3440	State HB20/SB417 Prop Tax Reimb	4,563.16	3,926.81
3444	State School Block Grant	148,669.74	144,890.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,078,877.09</u>	<u>1,159,469.11</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	26,057.06	27,511.61
840	Principal On Debt	520,000.00	550,000.00
850	Interest on Debt	633,995.00	606,132.50
860	Agent Fees/Issuance Costs	2,172.00	850.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,182,224.06</u>	<u>1,184,494.11</u>



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**** Recalculated ****

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					475,478.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,159,469.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,184,494.11	(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)					450,453.38	(5)



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**** Recalculated ****

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	4,344.09	1,447.01
1530 Net Increase (Decrease) in the Fair Value of Investments	110.40	3,571.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,454.49	5,018.18

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	57.99	0.00
7XX Property and Equipment Acquisition	65,246.00	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	280.00
4XX Purchased Property Services	0.00	29,508.73
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	2,651.33	1,076.40
4XX Purchased Property Services	7,848.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	75,803.32	30,865.13



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**** Recalculated ****

60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance						76,851.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,018.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,865.13	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	280.00	Less Last Year	48,915.00	(4b)		-48,635.00	
						-48,635.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,369.16	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	524,986.46	514,504.93
1112	District Levy - Personal Property	16,344.19	16,385.16
1114	District Levy - Pers Prop/Mobile Homes	8,393.23	4,426.87
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,270.46	2,277.02
1130	Tax Title and Property Sales	0.00	4.86
1190	Penalties and Interest on Taxes	1,509.49	2,110.48
1510	Interest Earnings	15,736.24	12,950.72
1900	Other Revenue from Local Sources	0.00	12,710.56
3440	State HB20/SB417 Prop Tax Reimb	135.48	110.23
3444	State School Block Grant	25,507.78	24,859.31

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		595,883.33	590,340.14
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	51,289.46	0.00
	4XX Purchased Property Services	47,948.00	0.00
	6XX Supplies and Materials	20,011.77	0.00
	7XX Property and Equipment Acquisition	1,700.54	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		120,949.77	0.00
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**** Recalculated ****

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					930,756.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					590,340.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	24,896.95	Less Last Year	116,009.68	(4b)	-91,112.73	
					-91,112.73	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,429,984.36	(5)



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72 - Miscellaneous Enterprise Fund

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

PRC Revenue		2002 Value	2003 Value
1900	Other Revenue from Local Sources	2,100.00	0.00
1945	Fees - Users/Resale of Supplies	302,313.33	9,941.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>304,413.33</u>	<u>9,941.70</u>

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

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	127,567.62	2,448.02
	2XX Personal Services - Employee Benefits	1,457.89	365.48
	3XX Purchased Professional and Technical Services	16,500.80	18,684.64
	5XX Other Purchased Services	11,857.11	36.84
	6XX Supplies and Materials	4,210.71	0.00
	7XX Property and Equipment Acquisition	1,034.75	0.00
999	Undistributed		
	9999 Undistributed		
	892 Material Prior Period Expenditure Adjustments	0.00	28,456.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>162,628.88</u>	<u>49,991.88</u>



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72 - Miscellaneous Enterprise Fund

Schedule of Changes Worksheet

Beginning Fund Balance					40,050.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,941.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					49,991.88	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	32,565.84	21,083.94
1530	Net Increase (Decrease) in the Fair Value of Investments	958.82	16,888.92
1700	Student Extracurricular Activity Receipts	1,456,953.57	1,323,760.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,490,478.23</u>	<u>1,361,733.62</u>

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

PRC Program Function Object		2002 Value	2003 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	1,444,930.33	1,240,079.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,444,930.33</u>	<u>1,240,079.09</u>

Schedule of Changes Worksheet

Beginning Fund Balance		260,229.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,361,733.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,240,079.09	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		381,884.38	(5)



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85 - Miscellaneous Trust Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	6,780.26	3,163.76
1530	Net Increase (Decrease) in the Fair Value of Investments	749.73	-2,123.13
1920	Contributions/Donations from Private Sources	16,840.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>24,370.85</u>	<u>1,040.63</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	15,075.95	0.00
2XX	Personal Services - Employee Benefits	61.43	0.00
3XX	Purchased Professional and Technical Services	1,000.00	0.00
6XX	Supplies and Materials	859.60	0.00
870	Student Scholarships	3,000.00	0.00
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	601.76	0.00
2XX	Personal Services - Employee Benefits	2.50	0.00
999	Undistributed		
9999	Undistributed		
971	Residual Equity Transfers Out	0.00	44,335.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>20,601.24</u>	<u>44,335.94</u>



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85 - Miscellaneous Trust Fund

Schedule of Changes Worksheet

Beginning Fund Balance						210,684.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,040.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,335.94	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	832.60	(4b)		-832.60	
						-832.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						166,557.08	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	370,827.11	370,635.52
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	29,886.61	187,320.09
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	2,514.72	3,701.92
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	16,367.65	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	0.00	3,580.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	387,975.52
b. Related Services Block Grant Entitlement	129314.48
c. Total Entitlements Subject to Reversion	517,290.00

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)]	687,995.70
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,023,230.75
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	791,252.87	0.00	0.00	0.00
280	1XXX	2XX	2,997.66	0.00	0.00	0.00
280	1XXX	3XX	745.48	0.00	0.00	0.00
280	1XXX	4XX	85.00	0.00	0.00	0.00
280	1XXX	5XX	3,218.78	0.00	0.00	0.00
280	1XXX	6XX	8,575.21	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	138,022.10	0.00	0.00	0.00
280	21XX	2XX	522.94	0.00	0.00	0.00
280	21XX	3XX	200.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	2,155.35	0.00	0.00	0.00
280	21XX	6XX	622.79	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	64,733.15	0.00	0.00	0.00
280	24XX	2XX	248.19	0.00	0.00	0.00
280	24XX	3XX	2,650.36	0.00	0.00	0.00
280	24XX	4XX	1,117.50	0.00	0.00	0.00
280	24XX	5XX	2,598.16	0.00	0.00	0.00
280	24XX	6XX	3,485.21	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			1,023,230.75	0.00	0.00	0.00 1,023,230.75



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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.