



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

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 Aarstad

Phone #: (406) 227-7700

(Signature)

(Date)

Chair, Board of Trustees Joe Cohenour

(Signature)

(Date)

County Superintendent Marsha Davis

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ 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. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

PRC	Title	Project Type	Project Number	CFDA #
146	Title I - Part A Improving Basic Programs	FEDERAL	2504923103	84.010A
244	Title V, Part A, Innovative Programs	FEDERAL	2504923903	84.298
246	REDUCE CLASS SIZE	FEDERAL	2504926200	84.340
247	Reading Excellence	FEDERAL	2504923302	84.338
340	Title III-Techno Literacy	FEDERAL	2504926000F4S5	84.318
341	INDIAN ED GRANT	FEDERAL	S060A022193	84.060A
353	Title II Eisenhower Math/S	FEDERAL	2504921500	84.168
354	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2504921403	84.367
355	Title II-Part D - Ed Technology	FEDERAL	2504926003	84.281
451	Presidential Award	LOCAL		
456	Title IV, Part A, Safe & Drug-Free	FEDERAL	2504921603	84.186A
457	PTA DONATIONS	LOCAL	NONE	LOCAL
461	Angel Fund	LOCAL		
462	MISC DONATIONS	LOCAL	NONE	LOCAL
464	World No Tobacco Use	LOCAL		
465	Exxon	LOCAL		
468	PPC Preschool Grant	LOCAL		
470	ORSHELEN INDUSTRIES	LOCAL	NONE	LOCAL
471	Capitol Hill Mall	LOCAL		
472	Radley Exxon Grant	LOCAL		
473	Prickley Pear Grant	FEDERAL	25969779103	84.173A
476	IDEA - Part B	FEDERAL	2596977703	84.027A
479	MT TALES TECHNOLOGY IN	FEDERAL	R303A980187	84-303A
485	Physical Ed Grant	STATE	657	
486	Buy Clean	LOCAL		
489	Teacher of the Year	LOCAL		
490	Walk Your Child to School	STATE	00106110	



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

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)	428,594.96	69,692.31	202,894.32	55,503.78
02	Taxes Receivable - Real and Personal (120-149)	27,328.41	4,118.25	1,475.20	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,364.01			
06	Other Current Assets (190-210)	4,156.75			453.12
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)	307.34			
20	TOTAL ASSETS AND OTHER DEBITS	461,751.47	73,810.56	204,369.52	55,956.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	255.30			1,437.90
25	Deferred Revenue (680)	27,717.09	4,161.19	1,497.09	1,154.01
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	27,972.39	4,161.19	1,497.09	2,591.91
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	89,148.22	107.92		
48	Fund Balance for Budget (961-970)	344,630.86	69,541.45	202,872.43	53,364.99
52	TOTAL FUND BALANCE/EQUITY	433,779.08	69,649.37	202,872.43	53,364.99
53	TOTAL LIABILITIES AND FUND BALANCE	461,751.47	73,810.56	204,369.52	55,956.90

Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

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)		235,654.35	-9,770.24	14,307.42
02	Taxes Receivable - Real and Personal (120-149)				705.07
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			63,349.90	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		235,654.35	53,579.66	15,012.49
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				710.55
25	Deferred Revenue (680)			39,983.97	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			39,983.97	710.55
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		235,654.35	13,595.69	14,301.94
52	TOTAL FUND BALANCE/EQUITY		235,654.35	13,595.69	14,301.94
53	TOTAL LIABILITIES AND FUND BALANCE		235,654.35	53,579.66	15,012.49

Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

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)				469.56
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				469.56
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)				469.56
52	TOTAL FUND BALANCE/EQUITY				469.56
53	TOTAL LIABILITIES AND FUND BALANCE				469.56



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County

0492 East Helena Elem

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

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)	4,646.17	33,974.02	127,595.38	
02	Taxes Receivable - Real and Personal (120-149)			18,269.98	
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	4,646.17	33,974.02	145,865.36	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			18,482.20	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			18,482.20	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,646.17	33,974.02	127,383.16	
52	TOTAL FUND BALANCE/EQUITY	4,646.17	33,974.02	127,383.16	
53	TOTAL LIABILITIES AND FUND BALANCE	4,646.17	33,974.02	145,865.36	

Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

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)	21,128.17			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
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	21,128.17			
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	21,128.17			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	21,128.17			
53	TOTAL LIABILITIES AND FUND BALANCE	21,128.17			

Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

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				



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

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)			44,212.91	
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			44,212.91	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			6,593.28	
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			6,593.28	
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)			37,619.63	
52	TOTAL FUND BALANCE/EQUITY			37,619.63	
53	TOTAL LIABILITIES AND FUND BALANCE			44,212.91	

Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

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)			14,007.22	
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			14,007.22	
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)			14,007.22	
52	TOTAL FUND BALANCE/EQUITY			14,007.22	
53	TOTAL LIABILITIES AND FUND BALANCE			14,007.22	



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County

0492 East Helena Elem

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				



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

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				



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

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)			595,434.95	
11	Buildings and Building Improvements (331 & 332)			11,697,526.27	
12	Machinery and Equipment (341 & 342)			609,682.04	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				127,852.72
15	Amounts to be Provided (404-406)				6,820,801.37
20	TOTAL ASSETS AND OTHER DEBITS			12,902,643.26	6,948,654.09
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)				6,745,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				16,035.93
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				187,618.16
35	TOTAL LIABILITIES				6,948,654.09
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			12,902,643.26	
52	TOTAL FUND BALANCE/EQUITY			12,902,643.26	
53	TOTAL LIABILITIES AND FUND BALANCE			12,902,643.26	6,948,654.09



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FY2002-03

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25 Lewis & Clark County
0492 East Helena Elem

01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	686,605.52	664,073.41
1190	Penalties and Interest on Taxes	3,737.00	2,421.87
1320	Tuition from Schl Dists/Counties Within State	2,584.00	856.00
1510	Interest Earnings	15,777.79	13,735.56
1910	Rentals	5,029.77	11,290.08
3110	Direct State Aid	2,051,302.94	2,006,580.98
3115	State Spec Ed Allowable Cost Pymt to Districts	145,752.06	138,243.84
3120	State Guaranteed Tax Base Aid	1,025,393.04	1,021,811.48
3440	State HB20/SB417 Prop Tax Reimb	8,302.92	7,116.78
3444	State School Block Grant	143,090.28	139,452.55
3900	State Other Revenue Collected on Behalf of School Districts	197.33	0.00
6100	Material Prior Period Revenue Adjustments	1,547.94	1,547.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,089,320.59	4,007,130.49

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	1,924,780.28	1,847,304.68
2XX	Personal Services - Employee Benefits	263,925.50	229,528.14
3XX	Purchased Professional and Technical Services	9,828.74	15,545.28
4XX	Purchased Property Services	5,343.40	1,986.83
5XX	Other Purchased Services	6,104.27	5,422.89
6XX	Supplies and Materials	115,363.21	136,774.79
7XX	Property and Equipment Acquisition	677.00	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	97,341.70	97,287.00
2XX	Personal Services - Employee Benefits	21,050.93	22,048.44
5XX	Other Purchased Services	69.45	144.54
6XX	Supplies and Materials	161.18	445.24
222X	Educational Media Services		
1XX	Personal Services - Salaries	118,904.27	71,816.04
2XX	Personal Services - Employee Benefits	14,398.69	10,643.40
4XX	Purchased Property Services	920.37	3.44
6XX	Supplies and Materials	8,111.50	4,266.09
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	97,662.09	88,917.39
2XX	Personal Services - Employee Benefits	13,658.19	17,196.98
3XX	Purchased Professional and Technical Services	9,443.82	9,814.06



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County

0492 East Helena Elem

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				
	23XX	Support Services - General Administration			
		4XX	Purchased Property Services	159.00	123.39
		5XX	Other Purchased Services	38,984.17	34,045.40
		6XX	Supplies and Materials	3,157.89	3,314.33
		810	Dues and Fees	4,280.00	9,309.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	212,001.26	225,834.25
		2XX	Personal Services - Employee Benefits	50,192.50	49,872.87
		5XX	Other Purchased Services	2,863.53	514.69
		6XX	Supplies and Materials	524.61	528.99
		7XX	Property and Equipment Acquisition	1,340.00	0.00
		810	Dues and Fees	0.00	1,065.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	40,822.74	46,751.50
		2XX	Personal Services - Employee Benefits	8,805.77	8,896.56
		3XX	Purchased Professional and Technical Services	9,551.85	5,200.00
		5XX	Other Purchased Services	1,237.65	1,612.83
		6XX	Supplies and Materials	11,079.83	27,743.92
		810	Dues and Fees	175.00	175.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	139,302.83	153,586.40
		2XX	Personal Services - Employee Benefits	34,151.30	30,177.73
		3XX	Purchased Professional and Technical Services	8,338.30	4,204.37
		4XX	Purchased Property Services	162,711.79	294,564.43
		5XX	Other Purchased Services	862.00	174.80
		6XX	Supplies and Materials	45,733.82	77,485.93
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,640.12	77.22
		2XX	Personal Services - Employee Benefits	196.26	9,352.49
	28XX	Support Services - Central			
		2XX	Personal Services - Employee Benefits	7,242.71	0.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	18,385.55	2,489.40
		850	Interest on Debt	1,050.03	675.60
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	3,180.03	0.00
		2XX	Personal Services - Employee Benefits	14.03	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

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	245,035.27	268,539.32
		2XX	Personal Services - Employee Benefits	15,326.64	15,662.19
		3XX	Purchased Professional and Technical Services	13,360.51	13,080.68
		5XX	Other Purchased Services	49.05	0.00
		6XX	Supplies and Materials	1,362.47	549.70
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	9,927.43	9,954.11
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	70,658.61
		2XX	Personal Services - Employee Benefits	0.00	11,074.82
		6XX	Supplies and Materials	0.00	3,893.24
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	79,213.96	0.00
		2XX	Personal Services - Employee Benefits	14,135.78	0.00
		5XX	Other Purchased Services	1,611.88	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	440.25	0.00
		2XX	Personal Services - Employee Benefits	12.34	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	753.05	0.00
		2XX	Personal Services - Employee Benefits	140.01	0.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	11,308.00	0.00
		2XX	Personal Services - Employee Benefits	76.72	0.00
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	1,311.74	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,911,794.26</u>	<u>3,940,334.00</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County

0492 East Helena Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					297,980.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,007,130.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,940,334.00	(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	89,148.22	Less Last Year	20,145.91	(4b)	69,002.31	
					69,002.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					433,779.08	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County

0492 East Helena Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	72,574.86	101,752.40
1190	Penalties and Interest on Taxes	578.03	368.79
1410	Individual Transportation Fees	5,288.78	0.00
1510	Interest Earnings	1,113.64	472.26
2220	County On-Schedule Trans Reimb	0.00	41,148.92
3210	State On-Schedule Trans Reimb	87,265.63	41,148.93
3440	State HB20/SB417 Prop Tax Reimb	285.42	244.64
3444	State School Block Grant	27,402.71	26,706.06
5200	Sale or Compensation for Loss of Assets	775.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>195,284.07</u>	<u>211,842.00</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		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	127,192.47	114,481.39
2XX	Personal Services - Employee Benefits	21,957.57	16,979.42
3XX	Purchased Professional and Technical Services	2,245.40	167.80
4XX	Purchased Property Services	23,934.30	12,257.52
5XX	Other Purchased Services	12,420.13	14,048.91
6XX	Supplies and Materials	14,578.67	11,352.05
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	6,962.76	0.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	1,536.39	2,845.60
2XX	Personal Services - Employee Benefits	71.82	137.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>210,899.51</u>	<u>172,269.90</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County

0492 East Helena Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						33,954.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						211,842.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						172,269.90	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	107.92	Less Last Year	3,984.96	(4b)		-3,877.04	
						-3,877.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						69,649.37	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County

0492 East Helena Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	39,983.83	36,024.95
1190	Penalties and Interest on Taxes	160.15	136.50
1510	Interest Earnings	4,483.89	5,402.10
3440	State HB20/SB417 Prop Tax Reimb	130.40	111.78
3444	State School Block Grant	5,630.12	5,486.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>50,388.39</u>	<u>47,162.32</u>

Schedule of Changes Worksheet

Beginning Fund Balance				155,710.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				47,162.32	(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)				202,872.43	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,831.50	1,528.75
1611	National School Lunch Program	80,412.46	87,773.85
1612	School Breakfast Program	7,973.70	8,733.60
1632	Daily Adult Sales	4,315.00	4,255.25
1634	Daily Ala Carte Sales	35,283.28	39,958.68
1900	Other Revenue from Local Sources	0.00	148.42
4550	Federal Child Nutrition	132,906.11	135,815.72
6100	Material Prior Period Revenue Adjustments	-1,338.88	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>261,383.17</u>	<u>278,214.27</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	138,102.42	159,550.95
	2XX Personal Services - Employee Benefits	17,127.74	22,166.67
	3XX Purchased Professional and Technical Services	0.00	89.00
	4XX Purchased Property Services	5,434.49	4,375.20
	5XX Other Purchased Services	953.92	691.89
	6XX Supplies and Materials	101,466.28	100,261.67
	7XX Property and Equipment Acquisition	889.67	2,375.00
	810 Dues and Fees	97.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>264,071.52</u>	<u>289,510.38</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					65,550.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					278,214.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					289,510.38	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	889.67	(4b)	-889.67	
					-889.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					53,364.99	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	6,971.80	6,233.43
2240	County Retirement Distribution	557,036.00	517,760.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>564,007.80</u>	<u>523,993.43</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		
	2XX Personal Services - Employee Benefits	314,591.80	308,839.15
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	14,361.03	14,763.89
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	29,768.57	12,240.70
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	14,823.36	12,742.71
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	34,509.43	33,726.08
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	6,123.58	6,778.96
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	20,399.47	20,377.11
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	18,219.03	16,438.19
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	5,277.42	7,615.18
270	Gifted and Talented		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	608.15	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	30,821.76	32,939.81
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	222.14	346.84



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	16,422.70	0.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	110.37	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,724.67	0.00
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	9,799.27
399	Miscellaneous Federal Vocational Education Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	10,765.68	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4,295.14
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	5,189.65
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	14.19	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	32.46	0.00
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,324.02	0.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	17,573.24	20,121.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>537,693.07</u>	<u>506,213.76</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County

0492 East Helena Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					217,874.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					523,993.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					506,213.76	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					235,654.35	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
146 Title I - Part A Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	169,173.09
244 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	8,280.51
247 Reading Excellence	
4650 Federal Miscellaneous Grants from OPI	471,483.00
340 Title III-Techno Literacy	
1900 Other Revenue from Local Sources	5,279.00
341 INDIAN ED GRANT	
4360 Title V, Part D, Subpart 3, Character Education	3,989.64
353 Title II Eisenhower Math/S	
4650 Federal Miscellaneous Grants from OPI	1,547.41
354 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	71,925.46
355 Title II-Part D - Ed Technology	
4310 Title II, Part D, Educational Technology	6,669.56
456 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	6,691.80
457 PTA DONATIONS	
1920 Contributions/Donations from Private Sources	3,725.13
461 Angel Fund	
1920 Contributions/Donations from Private Sources	662.00
462 MISC DONATIONS L	
1920 Contributions/Donations from Private Sources	10,222.85
464 World No Tobacco Use	
1920 Contributions/Donations from Private Sources	1,000.00
465 Exxon	
1920 Contributions/Donations from Private Sources	50.00
472 Radley Exxon Grant	
1920 Contributions/Donations from Private Sources	3,700.00
473 Prickley Pear Grant	
1920 Contributions/Donations from Private Sources	500.00
476 IDEA - Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	5,441.95
479 MT TALES TECHNOLOGY IN EDUCATION	
4700 Federal Miscellaneous Grants from other State Agencies	72,754.18



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
485 Physical Ed Grant	
4650 Federal Miscellaneous Grants from OPI	2,160.55
486 Buy Clean	
4100 Federal Miscellaneous Grants - Direct from Feds	15,576.54
490 Walk Your Child to School	
3290 State - Other State Grants	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	861,332.67

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

PRC Program Function Object	2003 Value
146 Title I - Part A Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	135,090.60
2XX Personal Services - Employee Benefits	24,427.98
5XX Other Purchased Services	345.63
6XX Supplies and Materials	1,948.12
146 Subtotal	161,812.33
244 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,390.46
3XX Purchased Professional and Technical Services	927.06
6XX Supplies and Materials	5,962.99
244 Subtotal	8,280.51
246 REDUCE CLASS SIZE	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
2XX Personal Services - Employee Benefits	68.74



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
247 Reading Excellence	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	214,404.50
2XX Personal Services - Employee Benefits	43,199.30
3XX Purchased Professional and Technical Services	14,175.06
5XX Other Purchased Services	23,555.67
6XX Supplies and Materials	87,503.35
	382,837.88
247 Subtotal	382,837.88
341 INDIAN ED GRANT	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	1,849.86
2XX Personal Services - Employee Benefits	59.01
3XX Purchased Professional and Technical Services	600.00
6XX Supplies and Materials	2,303.77
	4,812.64
341 Subtotal	4,812.64
354 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	62,211.18
2XX Personal Services - Employee Benefits	13,558.82
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,819.35
	77,589.35
354 Subtotal	77,589.35
355 Title II-Part D - Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	855.00
5XX Other Purchased Services	2,741.15
6XX Supplies and Materials	3,073.41
	6,669.56
355 Subtotal	6,669.56



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

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	
465 Subtotal	2,129.92
468 PPC Preschool Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,924.20
470 ORSCHELEN INDUSTRIES	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	61.66
7XX Property and Equipment Acquisition	3,349.12
470 Subtotal	3,410.78
471 Capitol Hill Mall	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	276.81
472 Radley Exxon Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	134.10
2XX Personal Services - Employee Benefits	23.66
3XX Purchased Professional and Technical Services	500.00
6XX Supplies and Materials	1,469.56
472 Subtotal	2,127.32
476 IDEA - Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	4,977.30
2XX Personal Services - Employee Benefits	394.33
476 Subtotal	5,371.63



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
479 MT TALES TECHNOLOGY IN EDUCATION	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	23,787.71
2XX Personal Services - Employee Benefits	1,628.23
5XX Other Purchased Services	8,771.88
6XX Supplies and Materials	1,039.71
28XX Support Services - Central	
1XX Personal Services - Salaries	36,000.00
	71,227.53
479 Subtotal	
485 Physical Ed Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	310.01
486 Buy Clean	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	8,343.98
2XX Personal Services - Employee Benefits	2,509.52
3XX Purchased Professional and Technical Services	3,544.69
6XX Supplies and Materials	1,712.49
	16,110.68
486 Subtotal	
489 Teacher of the Year	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	500.00
490 Walk Your Child to School	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 762,970.05



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County

0492 East Helena Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						12,718.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						861,332.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						762,970.05	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	97,485.45	(4b)		-97,485.45	
						-97,485.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,595.69	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 Title I - Part A Improving Basic Programs	169,173.09	161812.33	7360.76
244 Title V, Part A, Innovative Programs	8,280.51	8280.51	.00
246 REDUCE CLASS SIZE	0.00	68.74	-68.74
247 Reading Excellence	471,483.00	382837.88	88645.12
340 Title III-Techno Literacy	5,279.00	0.00	5279.00
341 INDIAN ED GRANT	3,989.64	4812.64	-823.00
353 Title II Eisenhower Math/S	1,547.41	0.00	1547.41
354 Title II, Part A, Teacher/Principal Train/Recruit	71,925.46	77589.35	-5663.89
355 Title II-Part D - Ed Technology	6,669.56	6669.56	.00
451 Presidential Award	0.00	2102.86	-2102.86
456 Title IV, Part A, Safe & Drug-Free	6,691.80	7367.90	-676.10
457 PTA DONATIONS	3,725.13	3615.18	109.95
461 Angel Fund	662.00	0.00	662.00
462 MISC DONATIONS L	10,222.85	2998.70	7224.15
464 World No Tabacco Use	1,000.00	925.52	74.48
465 Exxon	50.00	2129.92	-2079.92
468 PPC Preschool Grant	0.00	1924.20	-1924.20
470 ORSCHELEN INDUSTRIES	0.00	3410.78	-3410.78
471 Capitol Hill Mall	0.00	276.81	-276.81
472 Radley Exxon Grant	3,700.00	2127.32	1572.68
473 Prickley Pear Grant	500.00	0.00	500.00
476 IDEA - Part B	5,441.95	5371.63	70.32
479 MT TALES TECHNOLOGY IN EDUCATION	72,754.18	71227.53	1526.65
485 Physical Ed Grant	2,160.55	310.01	1850.54
486 Buy Clean	15,576.54	16110.68	-534.14
489 Teacher of the Year	0.00	500.00	-500.00
490 Walk Your Child to School	500.00	500.00	.00
Total	861,332.67	762,970.05	98,362.62



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	9,720.97	18,834.91
1190 Penalties and Interest on Taxes	62.06	52.16
1340 Fees for Adult Education	570.00	3,792.00
1510 Interest Earnings	145.10	173.38
3444 State School Block Grant	2,771.20	2,700.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,269.33	25,553.20

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	7,094.25	6,942.03
2XX Personal Services - Employee Benefits	271.77	1,897.19
6XX Supplies and Materials	19,683.00	275.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,049.02	9,115.12

Schedule of Changes Worksheet

Beginning Fund Balance	-2,136.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,553.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,115.12	(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)	14,301.94	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	48.91	16.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48.91	16.47

Schedule of Changes Worksheet

Beginning Fund Balance	453.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16.47	(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)	469.56	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	33,974.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	33,974.02

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,974.02	(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)	33,974.02	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	356,269.45	435,877.58
1190	Penalties and Interest on Taxes	2,979.08	1,759.14
1510	Interest Earnings	16,266.18	9,067.42
3120	State Guaranteed Tax Base Aid	135,220.76	137,130.53
3440	State HB20/SB417 Prop Tax Reimb	5,019.40	4,302.34
3444	State School Block Grant	141,251.88	137,660.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>657,006.75</u>	<u>725,797.90</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	4,565.06	4,469.09
	840 Principal On Debt	405,000.00	415,000.00
	850 Interest on Debt	361,757.50	339,707.50
	860 Agent Fees/Issuance Costs	300.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>771,622.56</u>	<u>759,526.59</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County

0492 East Helena Elem

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					161,111.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					725,797.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					759,526.59	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					127,383.16	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	764.12	322.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	764.12	322.42

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	150.00	150.00
7XX Property and Equipment Acquisition	8,292.39	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,442.39	150.00

Schedule of Changes Worksheet

Beginning Fund Balance	20,955.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	322.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	150.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,128.17	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

78 - Self Insurance Fund - Health

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	591.07	903.51
1920 Contributions/Donations from Private Sources	56,482.13	56,865.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>57,073.20</u>	<u>57,769.42</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		
2XX Personal Services - Employee Benefits	7,424.31	4,709.50
5XX Other Purchased Services	47,200.00	47,520.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>54,624.31</u>	<u>52,229.71</u>

Schedule of Changes Worksheet

Beginning Fund Balance	32,079.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,769.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,229.71	(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)	37,619.63	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

84 - Student Extracurricular Activities Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	57.70	20.61
1700	Student Extracurricular Activity Receipts	68,642.81	57,365.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		68,700.51	57,386.54

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	71,266.21	56,234.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		71,266.21	56,234.79

Schedule of Changes Worksheet

Beginning Fund Balance				12,855.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				57,386.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				56,234.79	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				14,007.22	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County

0492 East Helena Elem

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	119,123.52	128,452.89
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	15,255.15	0.00
XX	XXX 4XXX	73X Major Equipment-New	51,539.67	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County
0492 East Helena Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	129,284.86
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	129,284.86

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	43,091.39
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	186,169.02
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	307,786.00
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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County

0492 East Helena Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	268,539.32	0.00	0.00	0.00
280	1XXX	2XX	15,662.19	0.00	0.00	0.00
280	1XXX	3XX	13,080.68	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	549.70	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	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	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	9,954.11	0.00	0.00	0.00
Totals			307,786.00	0.00	0.00	0.00 307,786.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0492-7922222

25 Lewis & Clark County

0492 East Helena Elem

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.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*