



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

**25 Lewis & Clark County  
0487 Helena Elem**

### Due Dates:

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

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 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) 324-2007

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Don Jones

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Marsha Davis

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: NCS

For FY06 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.**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

## 25 Lewis & Clark County 0487 Helena Elem

PRC	Title	Project Type	Project Number	CFDA #
002	Turn Off TV Week	LOCAL	None	
004	Youth Connections Sustain	LOCAL		
005	After Schools Learning Centers	FEDERAL	S287B011523-03	84.287B
014	Battle of the Books	LOCAL	None	
015	Tobacco Use Prevention	FEDERAL	2504889806	1111
016	Drug Free Support	FEDERAL	2H79SP12281-03	93.276
018	Drug Free Communities Support Program	FEDERAL	2003-ND-FX-0016	16.729
020	Central School Exxon	LOCAL	None	
023	MAC School Share	LOCAL	N/A	
024	Medicaid CSCT	LOCAL	Medicaid CSCT	
027	Smith School Exxon	LOCAL	None	
031	SACC Best Beginnings	FEDERAL	DPHHS Mini	93.575
032	Broadwater School Walmart	LOCAL	None	
040	Sather Memorial	LOCAL	None	
041	Reading Early School Years	FEDERAL	2504873405	84.357
042	Four G's Walmart	LOCAL	None	
043	Reading Early Schools Years Jim Darcy	FEDERAL	2504873405	84.357
045	KESSLER CLOSEOUT	LOCAL		
046	Reading First	FEDERAL	2504873505	84.357
047	Reading First	FEDERAL	2504873506	84.357
051	CRA Accounts	LOCAL		
052	HMS Accounts	LOCAL	N/A	
063	Front Street Learning Center Accounts	LOCAL	FSLC Accts	
071	SACC Most	FEDERAL	0602MOST0024	93.558
072	Energy Cost Relief	STATE	None	
093	Para Educator Professional Development	LOCAL	None	
100	Elem Field Trips	LOCAL	Elem Field Trips	
102	Central Walk to School	LOCAL	N/A	
108	Montana council of Teacher of Math-Buck	LOCAL	N/A	
118	Make Up School	LOCAL	N/A	
119	Summer Enrichment	LOCAL	Summer Enrich	
124	MAC Student Services	LOCAL		
125	YOUTH LITERACY	LOCAL		
126	Aggregate Reim/Indirects	LOCAL		Local
133	Gifted and Talented	STATE	2504881305	State
134	Central Title I Improvement	FEDERAL	2504873705	84.010A
136	Central Title I Improvement 2006	FEDERAL	2504873706	84.010A
137	Bryant Blue Ribbon Title I	FEDERAL	None	84.010
156	Title II Part A	FEDERAL	2504881406	84.367
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	2504881606	84.186A
170	Warren Donation	LOCAL	Warren Donation	
171	SACC Artist in Residence	LOCAL	None	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

**25 Lewis & Clark County**  
**0487 Helena Elem**

PRC	Title	Project Type	Project Number	CFDA #
173	DRISCOLL MEMORIAL	LOCAL		
175	Central Help for Kids	LOCAL	Central Help	
179	WOLF US WEST	LOCAL		
180	HAWTHORNE DONATIONS	LOCAL		
182	DARCY MEMORIAL	LOCAL		
301	Computer Training	LOCAL	Computer Train	
302	GENERAL EDUCATION DIPLOMA	LOCAL		
326	Title I, Part A, Improving Basic Programs	FEDERAL	2504883106	84.010A
396	Title V Part A	FEDERAL	2504883906	84.298
404	PEAK TUITION	LOCAL		
405	MS Peak Afterschool Tuition	LOCAL	N/	
406	OPI/Intermountain Tuition	LOCAL	N/A	
407	Title IV, Part B, 21st Century	FEDERAL	2504871706	84.287
504	YOUTH LITERACY	LOCAL		
505	INSTITUTIONAL ABE	LOCAL		
506	Title VII, Indian Education	FEDERAL	S060A030856	84.060
562	State ABE 2006	STATE	2504885606BG	
563	Adult Basic Ed - Federal	FEDERAL	2504875606BG	84.002
576	Title X, Part C, Ed of Homeless Children	FEDERAL	2504875706	84.196
606	Title II, Part D, Ed Technology	FEDERAL	2504886006	84.318
773	IDEA Part B	FEDERAL	2504877706ALLO	84.027
793	IDEA Preschool	FEDERAL	2504887906ALLO	84.173A
806	Character Education	FEDERAL	2504876106CUR	84.215V



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,023,271.17	658,413.33	422,927.24	-49,224.30
02	Taxes Receivable - Real and Personal (120-149)	302,466.95	52,625.01	2,231.71	
03	Taxes Receivable - Protested (150-159)	395,956.47	58,092.75	2,548.32	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		18,657.38		19,538.86
06	Other Current Assets (190-210)	6,014.10			360.75
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,727,708.69</b>	<b>787,788.47</b>	<b>427,707.27</b>	<b>-29,324.69</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	698,423.42	110,717.76	4,780.03	
26	Other Liabilities (690-699)	28,964.00			
35	<b>TOTAL LIABILITIES</b>	<b>727,387.42</b>	<b>110,717.76</b>	<b>4,780.03</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	86,147.54	144,771.05		
48	Fund Balance for Budget (961-970)	914,173.73	532,299.66	422,927.24	-29,324.69
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,000,321.27</b>	<b>677,070.71</b>	<b>422,927.24</b>	<b>-29,324.69</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,727,708.69</b>	<b>787,788.47</b>	<b>427,707.27</b>	<b>-29,324.69</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,243.29	1,423,936.77	1,152,325.86	121,794.98
02	Taxes Receivable - Real and Personal (120-149)	30.44			6,866.80
03	Taxes Receivable - Protested (150-159)				7,577.74
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		139,400.23	115,829.44	
06	Other Current Assets (190-210)			29,201.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>9,273.73</b>	<b>1,563,337.00</b>	<b>1,297,356.30</b>	<b>136,239.52</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			352,047.20	
24	Other Current Liabilities (621-679)		898.99		
25	Deferred Revenue (680)	30.44		10,747.21	14,444.54
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>30.44</b>	<b>898.99</b>	<b>362,794.41</b>	<b>14,444.54</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,463.48	
48	Fund Balance for Budget (961-970)	9,243.29	1,562,438.01	930,098.41	121,794.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>9,243.29</b>	<b>1,562,438.01</b>	<b>934,561.89</b>	<b>121,794.98</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>9,273.73</b>	<b>1,563,337.00</b>	<b>1,297,356.30</b>	<b>136,239.52</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,938.87	
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)			6,327.22	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>15,266.09</b>	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,662.06	
48	Fund Balance for Budget (961-970)			10,604.03	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>15,266.09</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>15,266.09</b>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	686,072.60	194,781.57		402,177.01
02	Taxes Receivable - Real and Personal (120-149)	19,021.01	6.43		22,978.42
03	Taxes Receivable - Protested (150-159)	17,869.88	159.99		27,242.92
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>722,963.49</b>	<b>194,947.99</b>		<b>452,398.35</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	36,890.89	166.42		50,221.34
26	Other Liabilities (690-699)				100.00
35	<b>TOTAL LIABILITIES</b>	<b>36,890.89</b>	<b>166.42</b>		<b>50,321.34</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	149,017.50			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	537,055.10	194,781.57		402,077.01
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>686,072.60</b>	<b>194,781.57</b>		<b>402,077.01</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>722,963.49</b>	<b>194,947.99</b>		<b>452,398.35</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	449,974.14	432,122.42	76,245.48	
02	Taxes Receivable - Real and Personal (120-149)		27,887.63		
03	Taxes Receivable - Protested (150-159)		27,042.76		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			5,472.85	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	449,974.14	487,052.81	81,718.33	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		54,930.39		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		54,930.39		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		59,517.45		
48	Fund Balance for Budget (961-970)	449,974.14	372,604.97		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	449,974.14	432,122.42	81,718.33	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	449,974.14	487,052.81	81,718.33	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			258,419.14	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			118,845.86	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			377,265.00	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			47,045.13	
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	<b>TOTAL LIABILITIES</b>			47,045.13	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			330,219.87	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			377,265.00	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		100,197.29	8,038,479.86	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		31.07		
07	Inventories (220 & 230)		41,977.16		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		142,205.52	8,038,479.86	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		10,080.31		
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	<b>TOTAL LIABILITIES</b>		10,080.31		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		132,125.21	8,038,479.86	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		142,205.52	8,038,479.86	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			56,684.68	805.68
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			56,684.68	805.68
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			56,684.68	805.68
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			56,684.68	805.68



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	130,152.47	1,306,007.53		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	130,152.47	1,306,007.53		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	130,152.47	1,306,007.53		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	130,152.47	1,306,007.53		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	130,152.47	1,306,007.53		



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	7,244,339.76	7,517,871.73
1112 District Levy - Personal Property	310,445.40	292,523.00
1113 District Levy - Heavy Motor Vehicles	0.00	24,923.04
1114 District Levy - Pers Prop/Mobile Homes	117,847.85	107,760.24
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	141,836.24	2,935.17
1130 Tax Title and Property Sales	0.00	1,422.70
1190 Penalties and Interest on Taxes	46,151.44	26,566.06
1320 Tuition from Schl Dists Within State	148,286.20	182,086.48
1510 Interest Earnings	33,199.97	53,185.16
1945 Fees - Users/Resale of Supplies	2,361.28	1,349.49
3110 Direct State Aid	9,260,153.45	9,891,291.20
3115 State Spec Ed Allowable Cost Pymt to Districts	1,237,611.28	1,286,982.30
3120 State Guaranteed Tax Base Aid	3,543,286.20	3,771,750.56
3440 State HB20/SB417 Prop Tax Reimb	35,439.34	26,495.40
3444 State School Block Grant	1,279,396.55	1,289,119.96
5200 Sale or Compensation for Loss of Assets	25.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>23,400,379.96</b>	<b>24,476,262.49</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	13,085,381.88	13,542,762.77
2XX Personal Services - Employee Benefits	171,817.11	130,466.66
3XX Purchased Professional and Technical Services	9,540.75	8,845.00
4XX Purchased Property Services	1,919.79	416.00
5XX Other Purchased Services	180,346.52	180,579.07
6XX Supplies and Materials	199,544.18	201,169.97
7XX Property and Equipment Acquisition	649.00	1,079.75
810 Dues and Fees	1,001.00	965.00
21XX Support Services - Students		
1XX Personal Services - Salaries	571,435.97	518,089.49
2XX Personal Services - Employee Benefits	6,994.85	2,322.18
3XX Purchased Professional and Technical Services	5,889.72	8,708.68
5XX Other Purchased Services	5,450.91	3,006.00
6XX Supplies and Materials	10,796.52	6,278.06
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	106,080.53	183,935.02
2XX Personal Services - Employee Benefits	1,119.15	902.14
3XX Purchased Professional and Technical Services	3,052.00	3,707.64



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X	Improvement of Instruction Services			
		4XX	Purchased Property Services	14,178.27	2,227.00
		5XX	Other Purchased Services	12,521.06	27,515.83
		6XX	Supplies and Materials	16,726.26	313,047.18
		810	Dues and Fees	71.40	6,632.00
		8XX	Other Expenditures	6,532.00	0.00
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	778,786.37	716,305.77
		2XX	Personal Services - Employee Benefits	3,864.71	3,207.08
		3XX	Purchased Professional and Technical Services	0.00	474.55
		5XX	Other Purchased Services	451.27	482.29
		6XX	Supplies and Materials	41,130.21	114,183.33
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	181,934.89	184,930.90
		2XX	Personal Services - Employee Benefits	1,138.36	1,079.52
		3XX	Purchased Professional and Technical Services	50,375.88	42,680.22
		4XX	Purchased Property Services	2,290.97	2,087.11
		5XX	Other Purchased Services	33,321.65	40,549.75
		6XX	Supplies and Materials	15,643.41	13,031.02
		810	Dues and Fees	10,621.70	0.00
		8XX	Other Expenditures	0.00	31,229.60
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	1,814,770.85	1,913,570.60
		2XX	Personal Services - Employee Benefits	9,177.92	8,655.70
		3XX	Purchased Professional and Technical Services	347.14	782.00
		4XX	Purchased Property Services	1,086.53	262.50
		5XX	Other Purchased Services	27,200.06	26,763.69
		6XX	Supplies and Materials	16,789.63	28,607.23
		7XX	Property and Equipment Acquisition	412.00	1,109.00
		810	Dues and Fees	838.00	0.00
		8XX	Other Expenditures	0.00	720.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	62,754.86	58,957.94
		2XX	Personal Services - Employee Benefits	663.82	926.99
		3XX	Purchased Professional and Technical Services	644.35	1,571.40
		4XX	Purchased Property Services	2,224.00	3,770.61
		5XX	Other Purchased Services	137,576.53	201,953.85
		6XX	Supplies and Materials	6,687.82	7,438.98
		810	Dues and Fees	239.00	285.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	1,795,038.90	1,840,962.99



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	87,118.14	79,524.94
		3XX	Purchased Professional and Technical Services	10,298.38	26,015.95
		4XX	Purchased Property Services	744,415.56	844,380.97
		5XX	Other Purchased Services	22,407.17	15,381.09
		6XX	Supplies and Materials	213,047.79	190,297.80
		7XX	Property and Equipment Acquisition	0.00	2,040.00
		810	Dues and Fees	2,328.20	2,548.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	6,000.00	19,915.04
		2XX	Personal Services - Employee Benefits	592.58	1,163.86
		4XX	Purchased Property Services	463.87	314.85
		5XX	Other Purchased Services	570.00	5,885.64
		6XX	Supplies and Materials	2,885.89	7,133.14
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	4,916.20	0.00
		4XX	Purchased Property Services	4,000.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,395,625.41	1,694,550.95
		2XX	Personal Services - Employee Benefits	6,965.32	6,923.28
		3XX	Purchased Professional and Technical Services	5,181.34	16,560.06
		5XX	Other Purchased Services	4,641.21	1,803.38
		6XX	Supplies and Materials	9,011.64	6,975.58
		810	Dues and Fees	2,170.00	0.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	938,858.85	1,006,906.88
		2XX	Personal Services - Employee Benefits	4,659.19	4,513.23
		3XX	Purchased Professional and Technical Services	27.00	147.00
		4XX	Purchased Property Services	0.00	176.50
		5XX	Other Purchased Services	2,634.01	4,520.99
		6XX	Supplies and Materials	7,513.43	3,540.93
		810	Dues and Fees	130.00	120.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	92,012.05	94,388.28
		2XX	Personal Services - Employee Benefits	462.53	427.56
		3XX	Purchased Professional and Technical Services	0.00	1,248.60
		4XX	Purchased Property Services	825.00	495.00
		5XX	Other Purchased Services	2,891.37	1,566.22
		6XX	Supplies and Materials	1,100.79	2,272.02



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	26XX	Operation and Maintenance of Plant Services			
		5XX	Other Purchased Services	2,732.64	2,187.62
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	125,688.77	145,107.33
		2XX	Personal Services - Employee Benefits	628.18	655.74
		3XX	Purchased Professional and Technical Services	9,305.57	2,955.81
		4XX	Purchased Property Services	478.50	1,519.77
		5XX	Other Purchased Services	2,123.92	11,509.25
		6XX	Supplies and Materials	3,264.41	2,374.88
		7XX	Property and Equipment Acquisition	2,429.60	0.00
		810	Dues and Fees	50.00	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	9,398.05
		2XX	Personal Services - Employee Benefits	0.00	42.13
		5XX	Other Purchased Services	48.47	47.43
		6XX	Supplies and Materials	6,722.92	7,124.62
890	Other Community Services				
	33XX	Community Services			
		1XX	Personal Services - Salaries	12,877.62	35,905.04
		2XX	Personal Services - Employee Benefits	178.59	161.71
		3XX	Purchased Professional and Technical Services	0.00	520.00
		4XX	Purchased Property Services	68.00	311.05
		5XX	Other Purchased Services	2,086.05	2,968.53
		6XX	Supplies and Materials	1,598.43	1,557.53
		810	Dues and Fees	50.00	167.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	40,096.64	0.00
		2XX	Personal Services - Employee Benefits	199.18	0.00
		5XX	Other Purchased Services	0.00	25,000.00
		6XX	Supplies and Materials	0.00	7,087.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>23,191,440.11</u>	<u>24,687,573.53</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County

0487 Helena Elem

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,176,969.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,476,262.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,687,573.53	(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	86,147.54	Less Last Year	51,484.67	(4b)	34,662.87	
					34,662.87	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,000,321.27	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	902,380.14	1,178,595.81
1112 District Levy - Personal Property	35,943.80	45,524.11
1113 District Levy - Heavy Motor Vehicles	0.00	3,931.57
1114 District Levy - Pers Prop/Mobile Homes	16,906.70	15,091.79
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	16,941.59	414.92
1130 Tax Title and Property Sales	0.00	176.64
1190 Penalties and Interest on Taxes	5,013.32	3,505.43
1410 Individual Transportation Fees	27,580.55	26,832.86
1440 Other Transportation Fees	39,413.44	38,806.36
1510 Interest Earnings	2,390.54	10,657.22
2220 County On-Schedule Trans Reimb	397,435.16	361,754.57
3210 State On-Schedule Trans Reimb	397,435.16	361,754.57
3440 State HB20/SB417 Prop Tax Reimb	2,154.27	1,642.38
3444 State School Block Grant	67,339.00	67,850.78

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

1,910,933.67      2,116,539.01

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	254,771.35	226,071.77
2XX Personal Services - Employee Benefits	1,863.82	2,974.69
3XX Purchased Professional and Technical Services	11,622.97	1,913.02
4XX Purchased Property Services	2,342.50	1,832.86
5XX Other Purchased Services	1,034,236.45	991,798.37
6XX Supplies and Materials	41,190.43	80,098.53
7XX Property and Equipment Acquisition	13,213.78	143,701.24
810 Dues and Fees	0.00	167.50
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	28,980.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	31,254.71	187.22
2XX Personal Services - Employee Benefits	1,159.95	0.84
5XX Other Purchased Services	407,245.90	419,669.76
6XX Supplies and Materials	7,052.12	23,603.90



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 10 - Transportation Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,805,953.98	1,920,999.70
--	--------------	--------------

### Schedule of Changes Worksheet

Beginning Fund Balance		345,855.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,116,539.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,920,999.70	(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	144,771.05	Less Last Year	9,095.20
		(4b)	135,675.85
			135,675.85 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		677,070.71	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	47,893.69	49,164.17
1112 District Levy - Personal Property	2,056.16	1,911.25
1113 District Levy - Heavy Motor Vehicles	0.00	162.89
1114 District Levy - Pers Prop/Mobile Homes	761.60	704.85
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	935.59	19.32
1190 Penalties and Interest on Taxes	226.81	181.37
1510 Interest Earnings	7,082.69	13,529.70
3440 State HB20/SB417 Prop Tax Reimb	10.74	7.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>58,967.28</u>	<u>65,680.94</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				357,246.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				65,680.94	(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)				422,927.24	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	0.00	45.97
1621	Lunch Sales	759,347.29	822,707.20
1945	Fees - Users/Resale of Supplies	0.00	4.00
3220	State Food Services Match	0.00	5,747.11
4550	Federal Child Nutrition	605,711.75	657,368.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		1,365,059.04	1,485,872.65

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	3XX Purchased Professional and Technical Services	5,752.09	5,986.80
	4XX Purchased Property Services	880.00	2,060.20
	5XX Other Purchased Services	1,353,065.96	1,364,309.21
	6XX Supplies and Materials	9,894.03	4,606.03
	7XX Property and Equipment Acquisition	0.00	13,464.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		1,369,592.08	1,390,426.24

## Schedule of Changes Worksheet

Beginning Fund Balance				-124,771.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,485,872.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,390,426.24	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				-29,324.69	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	7.51	0.00
1111 District Levy - Real Property	0.00	0.01
1114 District Levy - Pers Prop/Mobile Homes	0.03	0.00
1130 Tax Title and Property Sales	0.00	4.44
1190 Penalties and Interest on Taxes	9.90	0.63
1510 Interest Earnings	183.94	312.55
3440 State HB20/SB417 Prop Tax Reimb	289.18	216.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>490.56</b>	<b>534.49</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	8,708.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	534.49	(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)	9,243.29	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	35,148.65	50,456.23
2240 County Retirement Distribution	3,012,166.64	2,803,799.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,047,315.29</b>	<b>2,854,255.53</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,793,208.86	1,768,619.40
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	78,194.72	87,493.87
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	14,515.95	24,018.02
222X Educational Media Services		
2XX Personal Services - Employee Benefits	106,568.34	93,561.81
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	24,895.79	24,148.07
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	248,331.42	249,871.86
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,587.31	8,475.59
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	245,631.31	244,588.84
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	35,683.69	32,120.68
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	5,183.91	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	214,946.04	221,272.52
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	128,679.03	131,480.75
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	12,841.79	13,945.79
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,276.86	24.45



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	27XX		Student Transportation Services		
329	State Miscellaneous Grants				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	46.04
360	State Gifted & Talented Reimbursement				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	24,094.30	24,080.05
362	State Adult Education Reimbursement				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	4,834.22	4,841.97
650	Adult Basic Education/GED Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	16,691.16	15,996.36
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	0.00	1,227.17
890	Other Community Services				
	33XX		Community Services		
		2XX	Personal Services - Employee Benefits	1,762.17	4,688.44
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	5,486.78	0.00
920	Enterprise or Internal Service Programs				
	32XX		Enterprise Services		
		2XX	Personal Services - Employee Benefits	85,408.78	87,016.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,059,822.43</u>	<u>3,037,518.22</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County

0487 Helena Elem

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,745,700.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,854,255.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,037,518.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,562,438.01	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>002 Turn Off TV Week</b>	
1920 Contributions/Donations from Private Sources	800.00
<b>004 Youth Connections Sustain</b>	
1900 Other Revenue from Local Sources	7,377.60
<b>005 After Schools Learning Centers</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	403,555.88
<b>014 Battle of the Books</b>	
1920 Contributions/Donations from Private Sources	2,298.00
<b>015 Tobacco Use Prevention</b>	
3290 State - Other State Grants	17,793.00
<b>016 Drug Free Support</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	74,786.17
<b>018 Drug Free Communities Support Program</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	13,611.36
<b>020 Central School Exxon</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>023 MAC School Share</b>	
3357 Montana Administrative Claiming Reimbursement	59,392.84
<b>027 Smith School Exxon</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>031 SACC Best Beginnings</b>	
4530 Adult Basic Education TANF	1,497.37
<b>032 Broadwater School Walmart</b>	
1920 Contributions/Donations from Private Sources	400.00
<b>040 Sather Memorial</b>	
1920 Contributions/Donations from Private Sources	4,570.00
<b>042 Four G's Walmart</b>	
1920 Contributions/Donations from Private Sources	600.00
<b>047 Reading First</b>	
4230 Title I, Part B, Subpart 1, Reading First	149,735.50
<b>051 CRA Accounts</b>	
1900 Other Revenue from Local Sources	206.59
<b>052 HMS Accounts</b>	
1900 Other Revenue from Local Sources	2,272.34
<b>063 Front Street Learning Center Accounts</b>	
1900 Other Revenue from Local Sources	1,601.50



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>071 SACC Most</b>	
4530 Adult Basic Education TANF	5,000.00
<b>072 Energy Cost Relief</b>	
3630 OTO State Energy Cost Relief & Transportation	66,219.38
<b>100 Elem Field Trips</b>	
1920 Contributions/Donations from Private Sources	900.00
<b>118 Make Up School</b>	
1510 Interest Earnings	395.38
1981 Summer School Fees	7,761.00
<b>118 Subtotal</b>	8,156.38
<b>119 Summer Enrichment</b>	
1981 Summer School Fees	6,590.00
<b>124 MAC Student Services</b>	
1320 Tuition from Schl Dists Within State	7,819.30
3357 Montana Administrative Claiming Reimbursement	59,392.86
4100 Federal Miscellaneous Grants - Direct from Feds	177,409.97
<b>124 Subtotal</b>	244,622.13
<b>126 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	16,208.25
1900 Other Revenue from Local Sources	969.31
3357 Montana Administrative Claiming Reimbursement	59,392.84
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	113,287.14
<b>126 Subtotal</b>	189,857.54
<b>133 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	4,210.00
<b>136 Central Title I Improvement 2006</b>	
4200 Title I, Part A, Improving Basic Programs	18,048.80
<b>137 Bryant Blue Ribbon Title I</b>	
4650 Federal Miscellaneous Grants from OPI	11,626.84
<b>156 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	473,002.52
<b>166 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	68,455.60
<b>170 Warren Donation</b>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
1510 Interest Earnings	2.04
<b>171 SACC Artist in Residence</b>	
1920 Contributions/Donations from Private Sources	550.00
<b>173 DRISCOLL MEMORIAL</b>	
1510 Interest Earnings	36.33
<b>175 Central Help for Kids</b>	
1510 Interest Earnings	45.72
1920 Contributions/Donations from Private Sources	291.56
<b>175 Subtotal</b>	337.28
<b>179 WOLF US WEST</b>	
1510 Interest Earnings	12.70
<b>180 HAWTHORNE DONATIONS</b>	
1510 Interest Earnings	20.67
<b>182 DARCY MEMORIAL</b>	
1510 Interest Earnings	64.24
<b>301 Computer Training</b>	
1900 Other Revenue from Local Sources	1,215.00
<b>302 GENERAL EDUCATION DIPLOMA</b>	
1900 Other Revenue from Local Sources	7,191.00
<b>326 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	896,799.33
<b>396 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	21,037.62
<b>404 PEAK TUITION</b>	
1320 Tuition from Schl Dists Within State	50,389.51
1900 Other Revenue from Local Sources	40.50
4550 Federal Child Nutrition	1,759.05
<b>404 Subtotal</b>	52,189.06
<b>405 MS Peak Afterschool Tuition</b>	
1320 Tuition from Schl Dists Within State	42,855.50
1900 Other Revenue from Local Sources	1,350.00
<b>405 Subtotal</b>	44,205.50
<b>406 OPI/Intermountain Tuition</b>	
1320 Tuition from Schl Dists Within State	33,505.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>407 Title IV, Part B, 21st Century</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	140,000.00
<b>504 YOUTH LITERACY</b>	
1900 Other Revenue from Local Sources	87.00
<b>506 Title VII, Indian Education</b>	
4130 Title VII Indian Education	52,614.00
<b>562 State ABE 2006</b>	
3620 State Adult Education Reimbursement	39,347.00
<b>563 Adult Basic Ed - Federal</b>	
4540 Adult Basic & Literacy Education (ABLE)	98,341.00
<b>576 Title X, Part C, Ed of Homeless Children</b>	
4380 Title X, Part C, Education of Homeless Children & Youth	2,823.55
<b>606 Title II, Part D, Ed Technology</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	13,501.48
<b>773 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	1,157,952.80
<b>793 IDEA Preschool</b>	
4570 IDEA Preschool	50,682.00
<b>806 Character Education</b>	
4360 Title V, Part D, Subpart 3, Character Education	90,953.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,541,655.54

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

PRC Program Function Object	2006 Value
<b>002 Turn Off TV Week</b>	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
5XX Other Purchased Services	63.60
6XX Supplies and Materials	760.56
<b>002 Subtotal</b>	824.16



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>005 After Schools Learning Centers</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	174,000.40
2XX Personal Services - Employee Benefits	22,615.35
3XX Purchased Professional and Technical Services	8,184.00
4XX Purchased Property Services	6,720.00
5XX Other Purchased Services	25,470.69
6XX Supplies and Materials	16,770.29
810 Dues and Fees	60.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	25,635.15
	279,455.88
<b>005 Subtotal</b>	
<b>014 Battle of the Books</b>	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
5XX Other Purchased Services	22.20
<b>015 Tobacco Use Prevention</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	351.00
2XX Personal Services - Employee Benefits	1.57
3XX Purchased Professional and Technical Services	11,229.73
5XX Other Purchased Services	3,725.29
6XX Supplies and Materials	774.41
7XX Property and Equipment Acquisition	1,000.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	711.00
	17,793.00
<b>015 Subtotal</b>	
<b>016 Drug Free Support</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	46,876.54
2XX Personal Services - Employee Benefits	5,757.74
3XX Purchased Professional and Technical Services	14,696.98
4XX Purchased Property Services	1,685.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
5XX Other Purchased Services	3,861.26
6XX Supplies and Materials	1,908.65
	74,786.17
<b>016 Subtotal</b>	
<b>018 Drug Free Communities Support Program</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	6,913.98
2XX Personal Services - Employee Benefits	822.50
6XX Supplies and Materials	1,880.88
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	3,994.00
	13,611.36
<b>018 Subtotal</b>	
<b>027 Smith School Exxon</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	100.00
6XX Supplies and Materials	200.00
	300.00
<b>027 Subtotal</b>	
<b>031 SACC Best Beginnings</b>	
453 Adult Basic Education TANF	
1XXX Instruction	
6XX Supplies and Materials	1,497.37
<b>032 Broadwater School Walmart</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	394.87
<b>040 Sather Memorial</b>	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
4XX Purchased Property Services	335.00
5XX Other Purchased Services	63.61



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	1,684.12
	2,082.73
<b>040 Subtotal</b>	
<b>041 Reading Early School Years</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	148.51
<b>042 Four G's Walmart</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	60.00
2XX Personal Services - Employee Benefits	0.27
5XX Other Purchased Services	243.55
	303.82
<b>042 Subtotal</b>	
<b>043 Reading Early Schools Years Jim Darcy</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	969.49
<b>045 KESSLER CLOSEOUT</b>	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	239.40
6XX Supplies and Materials	1,833.75
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	2,627.52
	4,700.67
<b>045 Subtotal</b>	
<b>047 Reading First</b>	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	113,341.19
2XX Personal Services - Employee Benefits	14,925.48
5XX Other Purchased Services	5,205.58



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
6XX Supplies and Materials	10,775.47
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	5,487.78
	<hr/>
<b>047 Subtotal</b>	149,735.50
<b>052 HMS Accounts</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	144.04
<b>063 Front Street Learning Center Accounts</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,787.28
<b>071 SACC Most</b>	
453 Adult Basic Education TANF	
1XXX Instruction	
6XX Supplies and Materials	5,000.00
<b>093 Para Educator Professional Development</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	0.71
4XX Purchased Property Services	174.29
	<hr/>
<b>093 Subtotal</b>	175.00
<b>100 Elem Field Trips</b>	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
5XX Other Purchased Services	595.01
<b>102 Central Walk to School</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,000.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>118 Make Up School</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	17,197.50
2XX Personal Services - Employee Benefits	76.88
5XX Other Purchased Services	132.56
6XX Supplies and Materials	1,010.69
	18,417.63
<b>118 Subtotal</b>	18,417.63
<b>119 Summer Enrichment</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,679.25
2XX Personal Services - Employee Benefits	7.74
3XX Purchased Professional and Technical Services	2,613.97
	4,300.96
<b>119 Subtotal</b>	4,300.96
<b>124 MAC Student Services</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	141,391.07
2XX Personal Services - Employee Benefits	640.38
3XX Purchased Professional and Technical Services	14,422.60
5XX Other Purchased Services	6,815.29
6XX Supplies and Materials	4,886.39
810 Dues and Fees	3,400.00
21XX Support Services - Students	
1XX Personal Services - Salaries	1,080.00
2XX Personal Services - Employee Benefits	4.85
3XX Purchased Professional and Technical Services	10,813.47
4XX Purchased Property Services	612.45
5XX Other Purchased Services	3,024.94
6XX Supplies and Materials	15,507.52
24XX Support Services - School Administration	
1XX Personal Services - Salaries	12,356.08
2XX Personal Services - Employee Benefits	55.39
3XX Purchased Professional and Technical Services	3,523.24
4XX Purchased Property Services	60.00
5XX Other Purchased Services	1,410.52



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
280 Special Education - Local and State	
24XX Support Services - School Administration	
6XX Supplies and Materials	1,587.36
	221,591.55
<b>124 Subtotal</b>	
<b>126 Aggregate Reim/Indirects</b>	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
1XX Personal Services - Salaries	3,660.94
2XX Personal Services - Employee Benefits	16.43
6XX Supplies and Materials	24,711.71
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	4,732.80
6XX Supplies and Materials	2,676.38
25XX Support Services - Business	
1XX Personal Services - Salaries	5,923.26
2XX Personal Services - Employee Benefits	26.61
3XX Purchased Professional and Technical Services	9,464.43
4XX Purchased Property Services	3,710.25
5XX Other Purchased Services	1,900.97
6XX Supplies and Materials	212.06
810 Dues and Fees	40,162.50
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	7,779.50
	104,977.84
<b>126 Subtotal</b>	
<b>133 Gifted and Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,278.19
4XX Purchased Property Services	180.00
5XX Other Purchased Services	962.87
6XX Supplies and Materials	1,788.94
	4,210.00
<b>133 Subtotal</b>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>136 Central Title I Improvement 2006</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,447.59
2XX Personal Services - Employee Benefits	498.22
3XX Purchased Professional and Technical Services	2,373.31
5XX Other Purchased Services	5,866.35
6XX Supplies and Materials	3,178.42
8XX Other Expenditures	100.00
21XX Support Services - Students	
1XX Personal Services - Salaries	2,332.61
2XX Personal Services - Employee Benefits	252.30
	18,048.80
<b>136 Subtotal</b>	
<b>137 Bryant Blue Ribbon Title I</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	11,626.84
<b>156 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	306,353.00
2XX Personal Services - Employee Benefits	42,974.58
5XX Other Purchased Services	21.84
21XX Support Services - Students	
5XX Other Purchased Services	100.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	89,293.39
2XX Personal Services - Employee Benefits	12,956.16
5XX Other Purchased Services	1,100.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	20,203.55
	473,002.52
<b>156 Subtotal</b>	
<b>166 Title IV, Part A, Safe &amp; Drug-Free</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	7,374.20



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
21XX Support Services - Students	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
1XX Personal Services - Salaries	55,729.90
5XX Other Purchased Services	24.48
6XX Supplies and Materials	5.06
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	5,321.96
	68,455.60
<b>166 Subtotal</b>	
<b>170 Warren Donation</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	270.42
<b>171 SACC Artist in Residence</b>	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	550.00
<b>173 DRISCOLL MEMORIAL</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	679.00
<b>175 Central Help for Kids</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	174.83
<b>180 HAWTHORNE DONATIONS</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	65.70
6XX Supplies and Materials	304.53
	370.23
<b>180 Subtotal</b>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>301 Computer Training</b>	
650 Adult Basic Education/GED Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,215.70
2XX Personal Services - Employee Benefits	17.56
	1,233.26
<b>301 Subtotal</b>	1,233.26
<b>302 GENERAL EDUCATION DIPLOMA</b>	
650 Adult Basic Education/GED Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,014.94
2XX Personal Services - Employee Benefits	13.15
3XX Purchased Professional and Technical Services	2,056.20
5XX Other Purchased Services	38.91
6XX Supplies and Materials	1,280.00
	6,403.20
<b>302 Subtotal</b>	6,403.20
<b>326 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	433,712.18
2XX Personal Services - Employee Benefits	58,750.30
3XX Purchased Professional and Technical Services	5,280.34
5XX Other Purchased Services	8,306.19
6XX Supplies and Materials	7,764.89
21XX Support Services - Students	
1XX Personal Services - Salaries	193,832.05
2XX Personal Services - Employee Benefits	25,269.46
5XX Other Purchased Services	375.00
8XX Other Expenditures	542.50
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	74,590.37
2XX Personal Services - Employee Benefits	10,964.38
4XX Purchased Property Services	125.00
5XX Other Purchased Services	23,798.50
6XX Supplies and Materials	4,685.11
8XX Other Expenditures	40.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	6,619.83



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
24XX Support Services - School Administration	
2XX Personal Services - Employee Benefits	844.08
5XX Other Purchased Services	2.15
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	41,297.00
<b>326 Subtotal</b>	896,799.33
<b>396 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	5,482.50
2XX Personal Services - Employee Benefits	681.98
3XX Purchased Professional and Technical Services	300.00
5XX Other Purchased Services	107.95
6XX Supplies and Materials	1,183.66
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	8,850.00
2XX Personal Services - Employee Benefits	1,786.83
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2,644.70
<b>396 Subtotal</b>	21,037.62
<b>404 PEAK TUITION</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	39,125.86
2XX Personal Services - Employee Benefits	176.85
3XX Purchased Professional and Technical Services	84.00
4XX Purchased Property Services	12,025.00
5XX Other Purchased Services	4,902.40
6XX Supplies and Materials	10,668.24
<b>404 Subtotal</b>	66,982.35
<b>405 MS Peak Afterschool Tuition</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	391.08



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
8XX Other Expenditures	310.00
	701.08
<b>405 Subtotal</b>	
<b>406 OPI/Intermountain Tuition</b>	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	41,607.76
5XX Other Purchased Services	3,833.13
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	748.00
5XX Other Purchased Services	84.55
	46,273.44
<b>406 Subtotal</b>	
<b>407 Title IV, Part B, 21st Century</b>	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	104,158.92
2XX Personal Services - Employee Benefits	10,260.36
3XX Purchased Professional and Technical Services	2,595.00
4XX Purchased Property Services	4,179.00
5XX Other Purchased Services	10,129.64
6XX Supplies and Materials	8,677.08
	140,000.00
<b>407 Subtotal</b>	
<b>506 Title VII, Indian Education</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
3XX Purchased Professional and Technical Services	50,513.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2,101.00
	52,614.00
<b>506 Subtotal</b>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>562 State ABE 2006</b>	
362 State Adult Education Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	36,927.60
2XX Personal Services - Employee Benefits	153.20
3XX Purchased Professional and Technical Services	433.00
6XX Supplies and Materials	1,833.20
	39,347.00
<b>562 Subtotal</b>	<b>39,347.00</b>
<b>563 Adult Basic Ed - Federal</b>	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
1XX Personal Services - Salaries	79,122.70
2XX Personal Services - Employee Benefits	10,544.25
3XX Purchased Professional and Technical Services	1,000.00
4XX Purchased Property Services	660.00
5XX Other Purchased Services	2,217.18
6XX Supplies and Materials	868.87
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	3,928.00
	98,341.00
<b>563 Subtotal</b>	<b>98,341.00</b>
<b>576 Title X, Part C, Ed of Homeless Children</b>	
438 Title X, Part C, Education of Homeless Children & Youth	
1XXX Instruction	
6XX Supplies and Materials	2,823.55
<b>606 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1,440.00
2XX Personal Services - Employee Benefits	268.88
3XX Purchased Professional and Technical Services	975.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	7,400.00
2XX Personal Services - Employee Benefits	1,454.60
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,963.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>606 Subtotal</b>	13,501.48
<b>773 IDEA Part B</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,027,438.69
2XX Personal Services - Employee Benefits	130,514.11
<b>773 Subtotal</b>	1,157,952.80
<b>793 IDEA Preschool</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	44,522.13
2XX Personal Services - Employee Benefits	6,159.87
<b>793 Subtotal</b>	50,682.00
<b>806 Character Education</b>	
436 Title V, Part D, Subpart 3, Character Education	
1XXX Instruction	
3XX Purchased Professional and Technical Services	90,953.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      4,167,648.99



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					556,091.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,541,655.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,167,648.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	4,463.48	Less Last Year	0.00	(4b)	4,463.48	
					4,463.48	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					934,561.89	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Turn Off TV Week	800.00	824.16	-24.16
004 Youth Connections Sustain	7,377.60	0.00	7,377.60
005 After Schools Learning Centers	403,555.88	279,455.88	124,100.00
014 Battle of the Books	2,298.00	22.20	2,275.80
015 Tobacco Use Prevention	17,793.00	17,793.00	0.00
016 Drug Free Support	74,786.17	74,786.17	0.00
018 Drug Free Communities Support Program	13,611.36	13,611.36	0.00
020 Central School Exxon	500.00	0.00	500.00
023 MAC School Share	59,392.84	0.00	59,392.84
027 Smith School Exxon	500.00	300.00	200.00
031 SACC Best Beginnings	1,497.37	1,497.37	0.00
032 Broadwater School Walmart	400.00	394.87	5.13
040 Sather Memorial	4,570.00	2,082.73	2,487.27
041 Reading Early School Years	0.00	148.51	-148.51
042 Four G's Walmart	600.00	303.82	296.18
043 Reading Early Schools Years Jim Darcy	0.00	969.49	-969.49
045 KESSLER CLOSEOUT	0.00	4,700.67	-4,700.67
047 Reading First	149,735.50	149,735.50	0.00
051 CRA Accounts	206.59	0.00	206.59
052 HMS Accounts	2,272.34	144.04	2,128.30
063 Front Street Learning Center Accounts	1,601.50	1,787.28	-185.78
071 SACC Most	5,000.00	5,000.00	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County

0487 Helena Elem

## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
072 Energy Cost Relief	66,219.38	0.00	66,219.38
093 Para Educator Professional Development	0.00	175.00	-175.00
100 Elem Field Trips	900.00	595.01	304.99
102 Central Walk to School	0.00	1,000.00	-1,000.00
118 Make Up School	8,156.38	18,417.63	-10,261.25
119 Summer Enrichment	6,590.00	4,300.96	2,289.04
124 MAC Student Services	244,622.13	221,591.55	23,030.58
126 Aggregate Reim/Indirects	189,857.54	104,977.84	84,879.70
133 Gifted and Talented	4,210.00	4,210.00	0.00
136 Central Title I Improvement 2006	18,048.80	18,048.80	0.00
137 Bryant Blue Ribbon Title I	11,626.84	11,626.84	0.00
156 Title II Part A	473,002.52	473,002.52	0.00
166 Title IV, Part A, Safe & Drug-Free	68,455.60	68,455.60	0.00
170 Warren Donation	2.04	270.42	-268.38
171 SACC Artist in Residence	550.00	550.00	0.00
173 DRISCOLL MEMORIAL	36.33	679.00	-642.67
175 Central Help for Kids	337.28	174.83	162.45
179 WOLF US WEST	12.70	0.00	12.70
180 HAWTHORNE DONATIONS	20.67	370.23	-349.56
182 DARCY MEMORIAL	64.24	0.00	64.24
301 Computer Training	1,215.00	1,233.26	-18.26
302 GENERAL EDUCATION DIPLOMA	7,191.00	6,403.20	787.80
326 Title I, Part A, Improving Basic Programs	896,799.33	896,799.33	0.00
396 Title V Part A	21,037.62	21,037.62	0.00
404 PEAK TUITION	52,189.06	66,982.35	-14,793.29
405 MS Peak Afterschool Tuition	44,205.50	701.08	43,504.42
406 OPI/Intermountain Tuition	33,505.00	46,273.44	-12,768.44
407 Title IV, Part B, 21st Century	140,000.00	140,000.00	0.00
504 YOUTH LITERACY	87.00	0.00	87.00
506 Title VII, Indian Education	52,614.00	52,614.00	0.00
562 State ABE 2006	39,347.00	39,347.00	0.00
563 Adult Basic Ed - Federal	98,341.00	98,341.00	0.00
576 Title X, Part C, Ed of Homeless Children	2,823.55	2,823.55	0.00
606 Title II, Part D, Ed Technology	13,501.48	13,501.48	0.00
773 IDEA Part B	1,157,952.80	1,157,952.80	0.00
793 IDEA Preschool	50,682.00	50,682.00	0.00
806 Character Education	90,953.60	90,953.60	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County

0487 Helena Elem

## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
<b>Total</b>	4,541,655.54	4,167,648.99	374,006.55



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	136,135.41	152,125.96
1112 District Levy - Personal Property	5,812.72	5,905.57
1113 District Levy - Heavy Motor Vehicles	0.00	506.22
1114 District Levy - Pers Prop/Mobile Homes	2,077.93	2,088.25
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,466.82	84.00
1190 Penalties and Interest on Taxes	721.03	501.14
1510 Interest Earnings	2,298.17	3,080.70
3440 State HB20/SB417 Prop Tax Reimb	326.84	245.15
3445 State Combined Fund School Block Grant	94,958.27	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>244,797.19</b>	<b>164,536.99</b>

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

PRC Program Function Object	2005 Value	2006 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	119,010.41	118,242.07
2XX Personal Services - Employee Benefits	580.01	532.25
3XX Purchased Professional and Technical Services	144.00	27.00
4XX Purchased Property Services	333.30	1,112.30
5XX Other Purchased Services	5,601.63	7,239.35
6XX Supplies and Materials	6,780.90	11,740.80
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,010.19	3,495.78
5XX Other Purchased Services	833.64	833.64
<b>950 Budget Transfer</b>		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	75,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>211,294.08</b>	<b>143,223.19</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County

0487 Helena Elem

## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					100,481.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					164,536.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					143,223.19	(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)					121,794.98	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	683.48	465.62
1910 Rentals	104,161.73	116,567.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	104,845.21	117,033.15

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,292.00	1,692.00
2XX Personal Services - Employee Benefits	6.41	7.59
25XX Support Services - Business		
5XX Other Purchased Services	3,500.00	3,500.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	31,397.47	31,869.06
2XX Personal Services - Employee Benefits	1,007.05	939.02
3XX Purchased Professional and Technical Services	662.77	210.00
4XX Purchased Property Services	30,756.29	40,954.67
6XX Supplies and Materials	6,197.13	6,945.93
7XX Property and Equipment Acquisition	24,674.44	0.00
8XX Other Expenditures	0.00	31.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	33,750.00	6,015.30
7XX Property and Equipment Acquisition	0.00	15,302.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	133,243.56	107,466.57



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County

0487 Helena Elem

## 20 - Lease-Rental Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					16,759.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					117,033.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					107,466.57	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	4,662.06	Less Last Year	15,721.70	(4b)	-11,059.64	
					-11,059.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,266.09	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	0.00	460,245.49
1112 District Levy - Personal Property	0.00	17,269.79
1113 District Levy - Heavy Motor Vehicles	0.00	1,570.63
1114 District Levy - Pers Prop/Mobile Homes	0.00	3,223.84
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	92.83
1190 Penalties and Interest on Taxes	0.00	438.81
1510 Interest Earnings	5,658.44	17,457.15
1900 Other Revenue from Local Sources	44,076.92	1,209.60
3281 State Technology Aid	92,424.19	142,211.65
3445 State Combined Fund School Block Grant	0.00	95,679.95
<b>950 Budget Transfer</b>		
9710 Residual Equity Transfers In	75,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>217,159.55</b>	<b>739,399.74</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	10,203.80	27,512.63
6XX Supplies and Materials	4,657.11	4,333.92
7XX Property and Equipment Acquisition	0.00	137,449.00
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	148,279.37
2XX Personal Services - Employee Benefits	0.00	681.21
3XX Purchased Professional and Technical Services	0.00	3,613.71
4XX Purchased Property Services	0.00	10,605.09
5XX Other Purchased Services	0.00	3,611.64
6XX Supplies and Materials	0.00	37,461.79
7XX Property and Equipment Acquisition	0.00	101,074.45
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	365.00	0.00
5XX Other Purchased Services	718.90	0.00
6XX Supplies and Materials	9,726.27	0.00
8XX Other Expenditures	256.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	210.00
2XX Personal Services - Employee Benefits	0.00	0.96
5XX Other Purchased Services	0.00	1,249.87
6XX Supplies and Materials	0.00	9,472.08



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 28 - Technology Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		7XX	Property and Equipment Acquisition	0.00	303.00
		810	Dues and Fees	0.00	100.00
	24XX	Support Services - School Administration			
		7XX	Property and Equipment Acquisition	0.00	9,285.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	6,237.74	6,781.99
		5XX	Other Purchased Services	2,900.42	9,796.24
		6XX	Supplies and Materials	210.38	1,030.00
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	37,883.25	0.00
		2XX	Personal Services - Employee Benefits	202.40	0.00
		3XX	Purchased Professional and Technical Services	230.40	0.00
		5XX	Other Purchased Services	1,539.95	0.00
		6XX	Supplies and Materials	14,088.91	0.00
		7XX	Property and Equipment Acquisition	3,334.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				92,554.53	512,851.95

### Schedule of Changes Worksheet

Beginning Fund Balance					310,507.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					739,399.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					512,851.95	(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	149,017.50	Less Last Year	0.00	(4b)	149,017.50	
					149,017.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					686,072.60	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	188.89	10.51
1112 District Levy - Personal Property	2.37	0.02
1114 District Levy - Pers Prop/Mobile Homes	41.15	13.02
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.03	0.00
1190 Penalties and Interest on Taxes	35.55	5.86
1510 Interest Earnings	4,046.47	6,679.04
1900 Other Revenue from Local Sources	0.00	71.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,314.46</b>	<b>6,779.71</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	188,001.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,779.71	(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)	194,781.57	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	559,866.50	496,056.92
1112	District Levy - Personal Property	24,568.97	19,902.79
1113	District Levy - Heavy Motor Vehicles	0.00	1,682.58
1114	District Levy - Pers Prop/Mobile Homes	8,623.03	7,599.19
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,334.09	268.19
1190	Penalties and Interest on Taxes	3,673.71	1,916.15
1510	Interest Earnings	9,843.50	16,448.38
3120	State Guaranteed Tax Base Aid	326,927.03	400,889.49
3440	State HB20/SB417 Prop Tax Reimb	2,556.03	1,914.83

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

946,392.86      946,678.52

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	830 Special Assessments	63,845.68	68,139.89
	840 Principal On Debt	709,108.75	648,000.00
	850 Interest on Debt	128,790.00	184,510.00
	860 Agent Fees/Issuance Costs	2,112.50	3,643.75

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

903,856.93      904,293.64

## Schedule of Changes Worksheet

Beginning Fund Balance					359,692.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					946,678.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					904,293.64	(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)					402,077.01	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	9,336.12	14,403.71
5200 Sale or Compensation for Loss of Assets	0.00	516,527.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,336.12	530,931.37

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	280.08
2XX Personal Services - Employee Benefits	0.00	15.36
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	0.00	36,928.83
5XX Other Purchased Services	0.00	206.25
6XX Supplies and Materials	0.00	198.10
7XX Property and Equipment Acquisition	0.00	477,009.12
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	514,637.74

## Schedule of Changes Worksheet

Beginning Fund Balance	433,680.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	530,931.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	514,637.74	(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)	449,974.14	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	492,051.23	474,969.24
1112 District Levy - Personal Property	21,077.91	18,604.97
1113 District Levy - Heavy Motor Vehicles	0.00	1,570.63
1114 District Levy - Pers Prop/Mobile Homes	8,492.65	7,177.40
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,755.29	287.06
1190 Penalties and Interest on Taxes	3,093.42	1,824.06
1510 Interest Earnings	8,217.40	11,325.13
1920 Contributions/Donations from Private Sources	45,000.00	100.00
3440 State HB20/SB417 Prop Tax Reimb	109.68	71.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>587,797.58</b>	<b>515,929.75</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	177,521.42	1,971.28
7XX Property and Equipment Acquisition	82,159.11	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	5,119.00	0.00
4XX Purchased Property Services	19,588.29	3,046.40
5XX Other Purchased Services	192,064.58	191,761.50
6XX Supplies and Materials	12,664.64	0.00
7XX Property and Equipment Acquisition	47,932.90	0.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	53,771.36	73,784.70
4XX Purchased Property Services	366,459.72	50,062.39
6XX Supplies and Materials	13,162.95	4,290.96
7XX Property and Equipment Acquisition	12,148.85	67,205.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>982,592.82</b>	<b>392,122.54</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County

0487 Helena Elem

## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						324,811.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						515,929.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						392,122.54	(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	59,517.45	Less Last Year	76,013.50	(4b)		-16,496.05	
						-16,496.05	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						432,122.42	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 70 - Day Care Enterprise Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	339.29	3,033.61
1900 Other Revenue from Local Sources	584,495.11	644,612.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	584,834.40	647,645.73

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	487,694.41	542,615.11
2XX Personal Services - Employee Benefits	2,426.49	2,447.06
3XX Purchased Professional and Technical Services	1,278.00	1,433.87
4XX Purchased Property Services	2,610.00	3,148.00
5XX Other Purchased Services	13,598.77	17,234.27
6XX Supplies and Materials	45,602.65	46,975.46
8XX Other Expenditures	0.00	145.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	553,210.32	613,998.77

## Schedule of Changes Worksheet

Beginning Fund Balance	48,071.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	647,645.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	613,998.77	(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)	81,718.33	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 74 - Purchasing Internal Service Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	5,561.32	8,698.93
1945	Fees - Users/Resale of Supplies	140,390.24	120,362.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		145,951.56	129,061.09

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	200.00	0.00
2XX Personal Services - Employee Benefits	1.00	0.00
3XX Purchased Professional and Technical Services	0.00	35.93
4XX Purchased Property Services	1,164.55	1,144.40
5XX Other Purchased Services	4,551.93	4,230.04
6XX Supplies and Materials	129,321.12	118,176.45
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	135,238.60	123,586.82

## Schedule of Changes Worksheet

Beginning Fund Balance	324,745.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	129,061.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	123,586.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	330,219.87	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 77 - Miscellaneous Internal Service Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	3,407.66	5,195.42
1945	Fees - Users/Resale of Supplies	297,642.58	289,828.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		301,050.24	295,024.03

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

PRC Program Function Object		2005 Value	2006 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	100,123.27	86,530.57
	2XX Personal Services - Employee Benefits	1,019.19	1,392.07
	3XX Purchased Professional and Technical Services	0.00	24.60
	4XX Purchased Property Services	147,480.48	166,601.98
	5XX Other Purchased Services	8,228.71	11,057.39
	6XX Supplies and Materials	43,814.17	58,908.47
	7XX Property and Equipment Acquisition	5,113.02	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		305,778.84	324,515.08

## Schedule of Changes Worksheet

Beginning Fund Balance		161,616.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		295,024.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		324,515.08	(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)		132,125.21	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 78 - Self Insurance Fund - Health

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	111,946.22	264,273.41
1900	Other Revenue from Local Sources	1,156.25	0.00
1970	Services Provided Other Funds	6,843,478.77	7,153,505.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		6,956,581.24	7,417,779.03

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	36,137.57	37,245.03
2XX Personal Services - Employee Benefits	5,648,234.78	6,160,121.60
3XX Purchased Professional and Technical Services	0.00	1,065.75
5XX Other Purchased Services	4,158.96	2,592.62
6XX Supplies and Materials	3,081.53	1,597.90
7XX Property and Equipment Acquisition	1,445.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,693,057.84	6,202,622.90

## Schedule of Changes Worksheet

Beginning Fund Balance	6,823,323.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,417,779.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,202,622.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,038,479.86	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	2,992.41	4,972.90
1700	Student Extracurricular Activity Receipts	121,001.56	138,367.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		123,993.97	143,339.93

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

PRC Program Function Object		2005 Value	2006 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	129,186.68	130,323.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		129,186.68	130,323.66

## Schedule of Changes Worksheet

Beginning Fund Balance				43,668.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				143,339.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				130,323.66	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				56,684.68	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	16.73	27.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	16.73	27.65

### Schedule of Changes Worksheet

Beginning Fund Balance	778.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.65	(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)	805.68	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	794,046.23	816,418.28
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	1,053,357.87	851,400.16
XX	457 1XXX	112 Certified Teacher Staff Salaries	47,923.26	44,522.13
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	15,456,693.40	15,445,712.99
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	93,858.47	63,138.18
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	616,639.58	731,797.76
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	9,970.00	44,282.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	9,678.85	536,526.57
XX	XXX 4XXX	73X Major Equipment-New	0.00	7,687.86
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

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County  
0487 Helena Elem

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	675,656.41
b. Related Services Block Grant Entitlement	225,186.33
c. Total Entitlements Subject to Reversion	900,842.74

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,198,120.85
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,847,016.46
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.

**Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County

0487 Helena Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,694,550.95	0.00	0.00	0.00
280	1XXX	2XX	6,923.28	0.00	0.00	0.00
280	1XXX	3XX	16,560.06	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,803.38	0.00	0.00	0.00
280	1XXX	6XX	6,975.58	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	1,006,906.88	0.00	0.00	0.00
280	21XX	2XX	4,513.23	0.00	0.00	0.00
280	21XX	3XX	147.00	0.00	0.00	0.00
280	21XX	4XX	176.50	0.00	0.00	0.00
280	21XX	5XX	4,520.99	0.00	0.00	0.00
280	21XX	6XX	3,540.93	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	94,388.28	0.00	0.00	0.00
280	24XX	2XX	427.56	0.00	0.00	0.00
280	24XX	3XX	1,248.60	0.00	0.00	0.00
280	24XX	4XX	495.00	0.00	0.00	0.00
280	24XX	5XX	1,566.22	0.00	0.00	0.00
280	24XX	6XX	2,272.02	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
<b>Totals</b>			2,847,016.46	0.00	0.00	0.00 2,847,016.46



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

**25 Lewis & Clark County**

**0487 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.*



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County

0487 Helena Elem

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	2,253,257.74	0.00	60,344.39	0.00	2,313,602.13
Buildings	21,650,709.27	0.00	522,394.95	25,000.00	22,148,104.22
Machinery And Equipment	4,800,306.09	0.00	548,541.78	115,553.03	5,233,294.84
Totals at historical cost	28,704,273.10	0.00	1,131,281.12	140,553.03	29,695,001.19
Governmental activities, capital assets, net	28,704,273.10	0.00	1,131,281.12	140,553.03	29,695,001.19

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

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0487-90883900

25 Lewis & Clark County

0487 Helena Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
6/1/1999 Issue	143,000.00	0.00	8,000.00	0.00	135,000.00	8,000.00	127,000.00
4/1/1998 Issue	49,000.00	0.00	25,000.00	0.00	24,000.00	24,000.00	0.00
10/22/1998 Issue	3,095,000.00	0.00	390,000.00	0.00	2,705,000.00	410,000.00	2,295,000.00
6/15/2003 Issue	1,975,000.00	0.00	225,000.00	0.00	1,750,000.00	230,000.00	1,520,000.00
Total Governmental Activity							
Long-Term Liabilities	5,262,000.00	0.00	648,000.00	0.00	4,614,000.00	672,000.00	3,942,000.00

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

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