



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

**25 Lewis & Clark County  
0488 Helena H S**

### 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.**



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25 Lewis & Clark County  
0488 Helena H S

PRC	Title	Project Type	Project Number	CFDA #
003	Jobs for Montana Graduates	STATE	subgrantee	State
009	Alcohol Abuse Reduction	FEDERAL	Q184A050056	84.184A
017	Distance Learning	LOCAL		Local
019	National Council of Teachers of Mathematics	LOCAL	None	
029	HIV/AIDS Mini Grant	FEDERAL	None	93.938
033	Greater Yellowstone EIC Network	LOCAL	None	
053	Helena High School Accounts	LOCAL	HHS Accounts	
054	Capital High School Accounts	LOCAL	CHS Accounts	
055	PAL Accounts	LOCAL	Pal Accounts	
072	State OTO Energy Cost Relief and Transportation	STATE	None	State
111	Safe Kids Safe Communities	LOCAL	None	
113	Healthitize Me	STATE	None	
133	Gifted and Talented	STATE	2504881306	State
156	Title II Part A	FEDERAL	2504881406	84.367
226	Aggregate of Reimbursement/Indirect	LOCAL	Indirect Cost Reimb	Local
282	CHS Pam Michaels	LOCAL		
283	HHS Margin of Excellence	LOCAL		
286	Window Company	LOCAL		
316	Advanced Placement	FEDERAL	2504884006	84.330C
326	Title I, Part A, Accountability	FEDERAL	2504883106	84.348A
350	MT Board of Crime Control Peer Monitoring	STATE	None	
351	Teen Dating Violence Prevention	STATE	ISA 654	
396	Title V Part A	FEDERAL	2504883906	84.298
456	Vo Ed All Career & Tech Ed Programs	STATE	None	State
551	Drug Free Workshops	LOCAL	tuition/costs	Local
606	Title II, Part D, Ed Technology	FEDERAL	2504886006	84.318
786	IDEA State Program Improvement	FEDERAL	2504887806	84.323A
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	2504888106 BG\	84.048A
825	NEA Foundation Schultz	LOCAL	N/A	
826	MT Space Grant Consortium Miller	FEDERAL	G143-05-W0265	43.001
827	Carl Perkins Mini via COHE	LOCAL	None	
828	Mt Space Grant Consortium	FEDERAL	G197-06-W0734	43.001
829	Peer Menitoring Tobacco	LOCAL	None	



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25 Lewis & Clark County  
0488 Helena H S

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)	346,323.00	352,364.80	418,112.27	
02	Taxes Receivable - Real and Personal (120-149)	303,339.58	31,864.09	2,635.67	
03	Taxes Receivable - Protested (150-159)	683,386.16	62,404.66	5,807.09	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	1,237.48			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,334,286.22</b>	<b>446,633.55</b>	<b>426,555.03</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	31,034.50			
25	Deferred Revenue (680)	986,725.74	94,268.75	8,442.76	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,017,760.24</b>	<b>94,268.75</b>	<b>8,442.76</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	160,570.03	249.75		
48	Fund Balance for Budget (961-970)	155,955.95	352,115.05	418,112.27	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>316,525.98</b>	<b>352,364.80</b>	<b>418,112.27</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,334,286.22</b>	<b>446,633.55</b>	<b>426,555.03</b>	



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25 Lewis & Clark County  
0488 Helena H S

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)	400.22	1,121,993.19	201,403.66	75,044.02
02	Taxes Receivable - Real and Personal (120-149)	5.69			10,921.29
03	Taxes Receivable - Protested (150-159)	69.53			20,845.82
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		69,510.91	6,307.27	
06	Other Current Assets (190-210)			204.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>475.44</b>	<b>1,191,504.10</b>	<b>207,914.93</b>	<b>106,811.13</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)	75.22		61,323.23	31,767.11
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>75.22</b>		<b>61,323.23</b>	<b>31,767.11</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			5,064.41	3,189.00
48	Fund Balance for Budget (961-970)	400.22	1,191,504.10	141,527.29	71,855.02
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>400.22</b>	<b>1,191,504.10</b>	<b>146,591.70</b>	<b>75,044.02</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>475.44</b>	<b>1,191,504.10</b>	<b>207,914.93</b>	<b>106,811.13</b>



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Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

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)	91,211.26		12,655.18	
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)	54,870.15			
06	Other Current Assets (190-210)			3,251.31	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>146,081.41</b>		<b>15,906.49</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)	146,081.41		15,906.49	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>146,081.41</b>		<b>15,906.49</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>146,081.41</b>		<b>15,906.49</b>	



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FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

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: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

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)	525,046.27	86,450.54		526,143.95
02	Taxes Receivable - Real and Personal (120-149)	23,457.99	2.93		33,603.23
03	Taxes Receivable - Protested (150-159)	27,163.97	417.22		79,206.51
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>575,668.23</b>	<b>86,870.69</b>		<b>638,953.69</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				2.50
25	Deferred Revenue (680)	50,621.96	420.15		112,809.74
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>50,621.96</b>	<b>420.15</b>		<b>112,812.24</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	63,859.50			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	461,186.77	86,450.54		526,141.45
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>525,046.27</b>	<b>86,450.54</b>		<b>526,141.45</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>575,668.23</b>	<b>86,870.69</b>		<b>638,953.69</b>



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0488 Helena H S

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)	47,532.33	1,843,648.76		
02	Taxes Receivable - Real and Personal (120-149)		62,050.61		
03	Taxes Receivable - Protested (150-159)		64,503.39		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	47,532.33	1,970,202.76		
<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)		126,554.00		
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>		126,554.00		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	47,532.33	1,843,648.76		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	47,532.33	1,843,648.76		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	47,532.33	1,970,202.76		



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0488 Helena H S

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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<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>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<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>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

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)	170,234.57		433,101.13	
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>	170,234.57		433,101.13	
<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)			6,392.92	
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	170,234.57		433,101.13	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	170,234.57		433,101.13	



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FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

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)				
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>				



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FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

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: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

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>				



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FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	5,517,627.44	5,466,908.33
1112 District Levy - Personal Property	200,733.20	179,938.39
1113 District Levy - Heavy Motor Vehicles	0.00	16,332.05
1114 District Levy - Pers Prop/Mobile Homes	88,985.96	80,219.64
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	99,412.20	3,414.04
1130 Tax Title and Property Sales	0.00	14.55
1190 Penalties and Interest on Taxes	34,180.48	21,003.39
1310 Individual Tuition	29,444.89	37,157.51
1320 Tuition from Schl Dists Within State	6,212.91	6,912.04
1510 Interest Earnings	20,288.63	29,941.36
1900 Other Revenue from Local Sources	723.85	6,553.80
1940 Textbook Sales and Rentals	0.00	901.21
1945 Fees - Users/Resale of Supplies	5,282.85	0.00
3110 Direct State Aid	7,245,736.79	7,467,527.91
3115 State Spec Ed Allowable Cost Pymt to Districts	602,061.79	600,525.65
3120 State Guaranteed Tax Base Aid	2,503,277.70	2,585,038.54
3440 State HB20/SB417 Prop Tax Reimb	24,225.78	18,135.30
3444 State School Block Grant	956,750.52	964,021.82
5200 Sale or Compensation for Loss of Assets	0.00	100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>17,334,944.99</b>	<b>17,484,645.53</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		
1XX Personal Services - Salaries	8,290,791.67	8,517,795.08
2XX Personal Services - Employee Benefits	104,417.28	94,901.98
3XX Purchased Professional and Technical Services	988.09	9,408.12
4XX Purchased Property Services	5,453.40	4,821.08
5XX Other Purchased Services	137,331.64	114,531.40
6XX Supplies and Materials	219,217.04	211,861.40
7XX Property and Equipment Acquisition	72,016.00	9,788.22
810 Dues and Fees	1,006.75	1,082.42
8XX Other Expenditures	250.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	795,600.47	644,713.76
2XX Personal Services - Employee Benefits	4,195.57	2,896.99
3XX Purchased Professional and Technical Services	4,469.60	21,525.27
4XX Purchased Property Services	5,253.05	222.00
5XX Other Purchased Services	4,967.47	4,070.68



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 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				
	21XX	Support Services - Students			
		6XX	Supplies and Materials	10,124.32	7,171.29
		7XX	Property and Equipment Acquisition	127,042.44	20,000.00
		810	Dues and Fees	160.00	140.00
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	82,189.86	73,789.58
		2XX	Personal Services - Employee Benefits	405.11	334.54
		3XX	Purchased Professional and Technical Services	9,194.08	12,953.28
		4XX	Purchased Property Services	3,573.97	2,858.03
		5XX	Other Purchased Services	31,455.71	32,534.11
		6XX	Supplies and Materials	12,164.47	28,740.34
		7XX	Property and Equipment Acquisition	1,132.00	1,049.00
		810	Dues and Fees	6,011.40	6,064.00
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	394,396.76	391,919.23
		2XX	Personal Services - Employee Benefits	1,956.94	1,756.79
		3XX	Purchased Professional and Technical Services	0.00	200.00
		4XX	Purchased Property Services	589.96	0.00
		5XX	Other Purchased Services	436.02	624.51
		6XX	Supplies and Materials	38,288.61	43,072.30
		7XX	Property and Equipment Acquisition	1,642.00	1,099.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	201,830.07	210,357.22
		2XX	Personal Services - Employee Benefits	1,165.91	1,109.27
		3XX	Purchased Professional and Technical Services	32,774.38	71,920.40
		4XX	Purchased Property Services	3,552.32	2,440.86
		5XX	Other Purchased Services	25,912.22	36,245.36
		6XX	Supplies and Materials	15,658.12	20,353.57
		810	Dues and Fees	7,016.80	22,830.40
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	1,026,636.43	1,067,943.21
		2XX	Personal Services - Employee Benefits	5,500.58	4,820.52
		4XX	Purchased Property Services	2,057.89	2,267.55
		5XX	Other Purchased Services	16,214.91	28,473.94
		6XX	Supplies and Materials	28,394.48	23,364.24
		7XX	Property and Equipment Acquisition	911.00	181.39
		810	Dues and Fees	1,150.00	955.64
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	185,944.07	187,731.90
		2XX	Personal Services - Employee Benefits	1,133.30	1,230.37
		3XX	Purchased Professional and Technical Services	2,416.11	2,968.80



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 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				
	25XX	Support Services - Business			
		4XX	Purchased Property Services	1,491.00	2,348.51
		5XX	Other Purchased Services	170,625.11	183,918.74
		6XX	Supplies and Materials	5,257.60	5,332.40
		7XX	Property and Equipment Acquisition	588.00	0.00
		810	Dues and Fees	166.00	720.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	1,085,790.54	1,109,261.31
		2XX	Personal Services - Employee Benefits	85,340.24	82,888.15
		3XX	Purchased Professional and Technical Services	3,803.18	4,286.00
		4XX	Purchased Property Services	659,470.70	734,556.70
		5XX	Other Purchased Services	63,271.03	18,058.72
		6XX	Supplies and Materials	193,822.16	180,449.40
		7XX	Property and Equipment Acquisition	8,000.00	1,360.00
		810	Dues and Fees	958.80	1,421.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	14,158.66	19,219.90
		2XX	Personal Services - Employee Benefits	403.88	701.98
		3XX	Purchased Professional and Technical Services	0.00	40.00
		4XX	Purchased Property Services	4,913.27	1,225.83
		5XX	Other Purchased Services	1,086.90	5,667.06
		6XX	Supplies and Materials	17,862.83	14,429.52
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	1,350.80	0.00
		4XX	Purchased Property Services	3,532.02	0.00
		6XX	Supplies and Materials	1,871.19	0.00
		7XX	Property and Equipment Acquisition	534.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	528,994.84	656,985.88
		2XX	Personal Services - Employee Benefits	2,623.52	2,924.12
		3XX	Purchased Professional and Technical Services	4,822.00	4,128.94
		4XX	Purchased Property Services	250.00	0.00
		5XX	Other Purchased Services	3,374.54	2,409.22
		6XX	Supplies and Materials	8,502.59	7,313.94
		810	Dues and Fees	350.00	35.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	158,936.39	184,888.96
		2XX	Personal Services - Employee Benefits	788.74	828.67
		3XX	Purchased Professional and Technical Services	8,310.00	10,305.00
		5XX	Other Purchased Services	725.01	4,288.50



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 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				
	21XX	Support Services - Students			
		6XX	Supplies and Materials	550.20	2,190.07
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	76,320.06	87,779.79
		2XX	Personal Services - Employee Benefits	384.43	385.00
		3XX	Purchased Professional and Technical Services	2,380.28	4,426.80
		4XX	Purchased Property Services	865.00	1,155.00
		5XX	Other Purchased Services	3,651.09	3,842.56
		6XX	Supplies and Materials	2,994.70	1,730.23
	26XX	Operation and Maintenance of Plant Services			
		5XX	Other Purchased Services	462.77	815.01
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,179,299.25	1,308,218.87
		2XX	Personal Services - Employee Benefits	5,904.54	5,863.49
		3XX	Purchased Professional and Technical Services	377.16	160.00
		4XX	Purchased Property Services	2,584.16	2,065.00
		5XX	Other Purchased Services	4,461.66	6,708.62
		6XX	Supplies and Materials	75,442.41	77,185.34
		7XX	Property and Equipment Acquisition	5,551.00	6,227.39
		810	Dues and Fees	1,301.50	2,076.10
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	108,779.58	99,806.70
		2XX	Personal Services - Employee Benefits	577.02	469.23
		3XX	Purchased Professional and Technical Services	6,238.84	3,875.00
		4XX	Purchased Property Services	4,572.67	3,455.07
		5XX	Other Purchased Services	44,790.86	44,742.44
		6XX	Supplies and Materials	40,040.07	43,530.02
		810	Dues and Fees	994.58	1,099.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	486,197.51	503,721.76
		2XX	Personal Services - Employee Benefits	2,432.76	2,259.08
		3XX	Purchased Professional and Technical Services	24,543.00	48,609.28
		4XX	Purchased Property Services	2,447.50	1,530.50
		5XX	Other Purchased Services	128,010.15	102,029.15
		6XX	Supplies and Materials	53,544.83	73,753.95
		810	Dues and Fees	99.00	11,000.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
890	Other Community Services				
	33XX	Community Services			
		1XX	Personal Services - Salaries	13,062.67	37,038.38
		2XX	Personal Services - Employee Benefits	179.48	166.52
		3XX	Purchased Professional and Technical Services	0.00	2,981.50
		5XX	Other Purchased Services	4,568.67	3,084.74
		6XX	Supplies and Materials	2,228.38	1,441.70
		810	Dues and Fees	600.00	133.95
910	Food Services				
	31XX	Food Services			
		5XX	Other Purchased Services	40,000.00	0.00
		6XX	Supplies and Materials	0.00	23,451.62
		7XX	Property and Equipment Acquisition	0.00	50,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>17,293,403.59</u>	<u>17,756,121.35</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					519,575.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,484,645.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,756,121.35	(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	160,570.03	Less Last Year	92,143.73	(4b)	68,426.30	
					68,426.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					316,525.98	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	578,096.61	579,482.53
1112	District Levy - Personal Property	20,824.84	19,030.70
1113	District Levy - Heavy Motor Vehicles	0.00	1,732.53
1114	District Levy - Pers Prop/Mobile Homes	5,728.33	8,317.91
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	8,895.66	361.15
1130	Tax Title and Property Sales	0.00	0.59
1190	Penalties and Interest on Taxes	5,109.20	1,997.61
1510	Interest Earnings	2,347.42	6,985.56
2220	County On-Schedule Trans Reimb	176,673.05	195,315.50
3210	State On-Schedule Trans Reimb	176,673.05	195,315.50
3440	State HB20/SB417 Prop Tax Reimb	1,109.85	829.03
3444	State School Block Grant	26,698.60	26,901.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,002,156.61</b>	<b>1,036,270.12</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		
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	0.00	3,535.82
2XX	Personal Services - Employee Benefits	0.00	152.75
4XX	Purchased Property Services	56.96	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	117,014.68	102,387.47
2XX	Personal Services - Employee Benefits	1,462.50	610.83
3XX	Purchased Professional and Technical Services	881.45	1,364.79
4XX	Purchased Property Services	1,525.00	1,337.85
5XX	Other Purchased Services	462,657.31	492,644.84
6XX	Supplies and Materials	21,082.12	81,509.88
7XX	Property and Equipment Acquisition	8,327.59	485.02
810	Dues and Fees	0.00	157.50
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	833.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	5,157.15	0.00
2XX	Personal Services - Employee Benefits	10.74	0.00
5XX	Other Purchased Services	243,394.13	221,220.99
6XX	Supplies and Materials	6,749.59	16,150.01



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 10 - Transportation Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	868,319.22	922,390.75
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### Schedule of Changes Worksheet

Beginning Fund Balance		244,303.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,036,270.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		922,390.75	(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	249.75	Less Last Year	6,068.01
		(4b)	-5,818.26
			-5,818.26 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		352,364.80	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 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	57,326.94	46,561.61
1112	District Levy - Personal Property	2,082.89	1,544.38
1113	District Levy - Heavy Motor Vehicles	0.00	137.92
1114	District Levy - Pers Prop/Mobile Homes	867.71	752.96
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	982.82	33.48
1190	Penalties and Interest on Taxes	255.91	200.01
1510	Interest Earnings	6,932.71	13,431.25
3440	State HB20/SB417 Prop Tax Reimb	7.69	4.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>68,456.67</u>	<u>62,666.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				355,446.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				62,666.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				418,112.27	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	31.30	1.22
1112 District Levy - Personal Property	0.36	2.34
1114 District Levy - Pers Prop/Mobile Homes	7.61	1.57
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1.10	0.00
1190 Penalties and Interest on Taxes	19.22	0.85
1510 Interest Earnings	5.84	12.58
3440 State HB20/SB417 Prop Tax Reimb	74.30	55.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>139.73</b>	<b>74.30</b>

### Schedule of Changes Worksheet

Beginning Fund Balance					325.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					74.30	(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)					400.22	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	27,911.42	40,582.44
2240 County Retirement Distribution	1,883,383.50	1,909,933.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,911,294.92	1,950,515.95

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

PRC Program Function Object	2005 Value	2006 Value
170 Distance Learning		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1,623.22
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,120,851.41	1,157,953.39
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	106,361.17	116,765.23
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	11,170.97	9,896.10
222X Educational Media Services		
2XX Personal Services - Employee Benefits	52,725.58	52,565.25
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	26,981.99	28,211.51
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	137,247.59	143,224.43
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	25,856.21	25,335.97
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	145,864.95	150,367.59
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	17,536.13	16,309.06
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	3,349.59	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	70,719.55	88,109.96
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	21,247.67	24,795.90



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 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				
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	10,202.97	11,772.36
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	689.44	0.00
329	State Miscellaneous Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,194.29	2,294.46
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	157,748.28	175,448.38
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	23,412.05	24,328.65
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	2,127.72	1,793.92
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	14,542.38	13,385.32
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	64,998.13	67,555.33
890	Other Community Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	1,746.30	4,967.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,017,574.37</u>	<u>2,116,703.34</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,357,691.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,950,515.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,116,703.34	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,191,504.10	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>003 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	11,084.48
<b>009 Alcohol Abuse Reduction</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	247,013.88
<b>017 Distance Learning</b>	
1950 Services Provided Other School Districts or Coops	12,250.00
<b>019 National Council of Teachers of Mathematics</b>	
1920 Contributions/Donations from Private Sources	1,000.00
<b>029 HIV/AIDS Mini Grant</b>	
4650 Federal Miscellaneous Grants from OPI	1,000.00
<b>033 Greater Yellowstone EIC Network</b>	
1920 Contributions/Donations from Private Sources	1,000.00
<b>053 Helena High School Accounts</b>	
1700 Student Extracurricular Activity Receipts	41,549.86
<b>054 Capital High School Accounts</b>	
1700 Student Extracurricular Activity Receipts	40,494.27
<b>055 PAL Accounts</b>	
1920 Contributions/Donations from Private Sources	48.90
<b>072 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	42,283.70
<b>111 Safe Kids Safe Communities</b>	
1900 Other Revenue from Local Sources	1,000.00
<b>113 Healthitize Me</b>	
3290 State - Other State Grants	500.00
<b>133 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	4,210.00
<b>156 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	37,313.19
<b>226 Aggregate of Reimbursement/Indirect</b>	
1510 Interest Earnings	390.60
1900 Other Revenue from Local Sources	3,827.77
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	15,100.47
<b>226 Subtotal</b>	19,318.84
<b>282 CHS Pam Michaels</b>	
1510 Interest Earnings	12.25



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>283 HHS Margin of Excellence</b>	
1510 Interest Earnings	811.08
<b>286 Window Company</b>	
1510 Interest Earnings	62.92
1900 Other Revenue from Local Sources	6.94
1920 Contributions/Donations from Private Sources	446.00
<b>286 Subtotal</b>	515.86
<b>316 Advanced Placement</b>	
3290 State - Other State Grants	3,264.15
<b>326 Title I, Part A, Accountability</b>	
4200 Title I, Part A, Improving Basic Programs	217,768.38
<b>350 MT Board of Crime Control Peer Monitoring</b>	
3290 State - Other State Grants	5,000.00
<b>351 Teen Dating Violence Prevention</b>	
1900 Other Revenue from Local Sources	1,500.00
<b>396 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	3,009.92
<b>456 Vo Ed All Career &amp; Tech Ed Programs</b>	
3290 State - Other State Grants	45,372.05
<b>551 Drug Free Workshops</b>	
1940 Textbook Sales and Rentals	3,420.00
<b>606 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	4,912.11
<b>786 IDEA State Program Improvement</b>	
4580 IDEA, Part D, State Program Improvement	11,348.99
<b>823 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	124,003.00
<b>827 Carl Perkins Mini via COHE</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,060.00
<b>829 Peer Menitoring Tobacco</b>	
4700 Federal Miscellaneous Grants from other State Agencies	715.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	882,779.91

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

**25 Lewis & Clark County**  
**0488 Helena H S**

## 15 - Miscellaneous Programs Fund

PRC Program Function Object	2006 Value
<b>003 Jobs for Montana Graduates</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	17,032.16
2XX Personal Services - Employee Benefits	76.32
5XX Other Purchased Services	3,645.76
6XX Supplies and Materials	2,427.27
	23,181.51
<b>003 Subtotal</b>	<b>23,181.51</b>
<b>009 Alcohol Abuse Reduction</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	59,772.43
2XX Personal Services - Employee Benefits	7,371.59
3XX Purchased Professional and Technical Services	89,782.34
4XX Purchased Property Services	500.00
5XX Other Purchased Services	45,933.00
6XX Supplies and Materials	37,014.77
7XX Property and Equipment Acquisition	6,639.75
	247,013.88
<b>009 Subtotal</b>	<b>247,013.88</b>
<b>017 Distance Learning</b>	
170 Distance Learning	
1XXX Instruction	
1XX Personal Services - Salaries	12,049.50
2XX Personal Services - Employee Benefits	53.94
3XX Purchased Professional and Technical Services	500.00
	12,603.44
<b>017 Subtotal</b>	<b>12,603.44</b>
<b>019 National Council of Teachers of Mathematics</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	209.95
810 Dues and Fees	150.00
	359.95
<b>019 Subtotal</b>	<b>359.95</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>029 HIV/AIDS Mini Grant</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	1,000.00
<b>033 Greater Yellowstone EIC Network</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,000.00
<b>053 Helena High School Accounts</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	207.50
2XX Personal Services - Employee Benefits	0.93
3XX Purchased Professional and Technical Services	1,081.00
5XX Other Purchased Services	1,964.65
6XX Supplies and Materials	13,689.00
7XX Property and Equipment Acquisition	25,473.00
	42,416.08
<b>053 Subtotal</b>	
<b>054 Capital High School Accounts</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3,017.50
2XX Personal Services - Employee Benefits	7.07
3XX Purchased Professional and Technical Services	4,013.12
4XX Purchased Property Services	189.10
5XX Other Purchased Services	2,007.36
6XX Supplies and Materials	29,461.05
7XX Property and Equipment Acquisition	2,700.00
810 Dues and Fees	131.00
	41,526.20
<b>054 Subtotal</b>	
<b>111 Safe Kids Safe Communities</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	396.00
2XX Personal Services - Employee Benefits	1.77
6XX Supplies and Materials	602.23



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 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	
1XXX Instruction	
<b>111 Subtotal</b>	1,000.00
<b>113 Healthitize Me</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	500.00
<b>133 Gifted and Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,000.00
5XX Other Purchased Services	210.00
<b>133 Subtotal</b>	4,210.00
<b>156 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	32,565.00
2XX Personal Services - Employee Benefits	4,704.30
5XX Other Purchased Services	21.89
6XX Supplies and Materials	22.00
<b>156 Subtotal</b>	37,313.19
<b>226 Aggregate of Reimbursement/Indirect</b>	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	2,609.20
6XX Supplies and Materials	2,514.00
25XX Support Services - Business	
1XX Personal Services - Salaries	1,178.78
2XX Personal Services - Employee Benefits	5.27
6XX Supplies and Materials	61.40
810 Dues and Fees	10,470.00
<b>226 Subtotal</b>	16,838.65



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>286 Window Company</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	586.60
2XX Personal Services - Employee Benefits	2.64
	589.24
<b>286 Subtotal</b>	<b>589.24</b>
<b>316 Advanced Placement</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	3,264.15
<b>326 Title I, Part A, Accountability</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	116,246.27
2XX Personal Services - Employee Benefits	15,777.96
3XX Purchased Professional and Technical Services	4,097.89
5XX Other Purchased Services	1,412.71
6XX Supplies and Materials	417.36
21XX Support Services - Students	
1XX Personal Services - Salaries	22,165.94
2XX Personal Services - Employee Benefits	3,330.76
5XX Other Purchased Services	375.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	7,332.80
24XX Support Services - School Administration	
1XX Personal Services - Salaries	32,368.00
2XX Personal Services - Employee Benefits	4,648.22
5XX Other Purchased Services	400.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	9,195.47
	217,768.38
<b>326 Subtotal</b>	<b>217,768.38</b>
<b>350 MT Board of Crime Control Peer Monitoring</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
4XX Purchased Property Services	755.00
5XX Other Purchased Services	959.81



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	3,285.19
	3,285.19
<b>350 Subtotal</b>	<b>5,000.00</b>
<b>351 Teen Dating Violence Prevention</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,500.00
	1,500.00
<b>396 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,547.50
2XX Personal Services - Employee Benefits	171.05
3XX Purchased Professional and Technical Services	300.00
5XX Other Purchased Services	357.32
6XX Supplies and Materials	634.05
	3,009.92
<b>396 Subtotal</b>	<b>3,009.92</b>
<b>456 Vo Ed All Career &amp; Tech Ed Programs</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
1XX Personal Services - Salaries	16.10
3XX Purchased Professional and Technical Services	540.00
5XX Other Purchased Services	3,745.16
6XX Supplies and Materials	34,763.71
7XX Property and Equipment Acquisition	6,594.13
8XX Other Expenditures	1,834.90
	47,494.00
<b>456 Subtotal</b>	<b>47,494.00</b>
<b>551 Drug Free Workshops</b>	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
1XX Personal Services - Salaries	2,830.50
2XX Personal Services - Employee Benefits	12.69
5XX Other Purchased Services	371.45
6XX Supplies and Materials	1,833.51



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2006 Value
			<b>551 Subtotal</b>	5,048.15
<b>606</b>	<b>Title II, Part D, Ed Technology</b>			
431	Title II, Part D, Educational Technology			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	1,140.00
		2XX	Personal Services - Employee Benefits	148.05
		3XX	Purchased Professional and Technical Services	3,375.00
		5XX	Other Purchased Services	49.06
		810	Dues and Fees	200.00
			<b>606 Subtotal</b>	4,912.11
<b>786</b>	<b>IDEA State Program Improvement</b>			
458	IDEA State Program Improvement			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	1,080.00
		2XX	Personal Services - Employee Benefits	138.56
		5XX	Other Purchased Services	4,853.88
		6XX	Supplies and Materials	5,276.55
			<b>786 Subtotal</b>	11,348.99
<b>823</b>	<b>Vo Ed Carl Perkins Basic Grant</b>			
451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	9,501.11
		2XX	Personal Services - Employee Benefits	1,487.18
		3XX	Purchased Professional and Technical Services	4,250.00
		5XX	Other Purchased Services	4,413.88
		6XX	Supplies and Materials	82,780.83
		7XX	Property and Equipment Acquisition	14,665.00
		810	Dues and Fees	1,000.00
	62XX	Resources Transferred to Other School Districts or Cooper		
		940	Indirect Costs	5,905.00
			<b>823 Subtotal</b>	124,003.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>825 NEA Foundation Schultz</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	264.12
<b>826 MT Space Grant Consortium Miller</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	203.30
<b>827 Carl Perkins Mini via COHE</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1,060.00
<b>829 Peer Mentoring Tobacco</b>	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	715.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px;">                     0.00      855,143.26                 </div>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					121,967.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					882,779.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					855,143.26	(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	5,064.41	Less Last Year	8,076.55	(4b)	-3,012.14	
					-3,012.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					146,591.70	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Jobs for Montana Graduates	11,084.48	23,181.51	-12,097.03
009 Alcohol Abuse Reduction	247,013.88	247,013.88	0.00
017 Distance Learning	12,250.00	12,603.44	-353.44
019 National Council of Teachers of Mathematics	1,000.00	359.95	640.05
029 HIV/AIDS Mini Grant	1,000.00	1,000.00	0.00
033 Greater Yellowstone EIC Network	1,000.00	1,000.00	0.00
053 Helena High School Accounts	41,549.86	42,416.08	-866.22
054 Capital High School Accounts	40,494.27	41,526.20	-1,031.93
055 PAL Accounts	48.90	0.00	48.90
072 State OTO Energy Cost Relief and Transportation	42,283.70	0.00	42,283.70
111 Safe Kids Safe Communities	1,000.00	1,000.00	0.00
113 Healthitize Me	500.00	500.00	0.00
133 Gifted and Talented	4,210.00	4,210.00	0.00
156 Title II Part A	37,313.19	37,313.19	0.00
226 Aggregate of Reimbursement/Indirect	19,318.84	16,838.65	2,480.19
282 CHS Pam Michaels	12.25	0.00	12.25
283 HHS Margin of Excellence	811.08	0.00	811.08
286 Window Company	515.86	589.24	-73.38
316 Advanced Placement	3,264.15	3,264.15	0.00
326 Title I, Part A, Accountability	217,768.38	217,768.38	0.00
350 MT Board of Crime Control Peer Monitoring	5,000.00	5,000.00	0.00
351 Teen Dating Violence Prevention	1,500.00	1,500.00	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
396 Title V Part A	3,009.92	3,009.92	0.00
456 Vo Ed All Career & Tech Ed Programs	45,372.05	47,494.00	-2,121.95
551 Drug Free Workshops	3,420.00	5,048.15	-1,628.15
606 Title II, Part D, Ed Technology	4,912.11	4,912.11	0.00
786 IDEA State Program Improvement	11,348.99	11,348.99	0.00
823 Vo Ed Carl Perkins Basic Grant	124,003.00	124,003.00	0.00
825 NEA Foundation Schultz	0.00	264.12	-264.12
826 MT Space Grant Consortium Miller	0.00	203.30	-203.30
827 Carl Perkins Mini via COHE	1,060.00	1,060.00	0.00
829 Peer Mentoring Tobacco	715.00	715.00	0.00
<b>Total</b>	<b>882,779.91</b>	<b>855,143.26</b>	<b>27,636.65</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 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	158,540.09	203,844.18
1112 District Levy - Personal Property	5,743.64	6,647.33
1113 District Levy - Heavy Motor Vehicles	0.00	613.91
1114 District Levy - Pers Prop/Mobile Homes	2,421.44	2,618.18
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,666.06	43.30
1190 Penalties and Interest on Taxes	822.79	635.87
1340 Fees for Adult Education	22,274.00	24,196.00
1510 Interest Earnings	1,156.41	1,880.32
1900 Other Revenue from Local Sources	65.00	0.00
3440 State HB20/SB417 Prop Tax Reimb	401.03	304.44
3445 State Combined Fund School Block Grant	45,248.26	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>239,338.72</b>	<b>240,783.53</b>

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	175,126.32	181,404.95
2XX Personal Services - Employee Benefits	878.27	823.37
3XX Purchased Professional and Technical Services	7,809.50	11,269.50
4XX Purchased Property Services	1,109.90	1,398.30
5XX Other Purchased Services	11,963.93	12,528.99
6XX Supplies and Materials	4,171.07	3,321.23
7XX Property and Equipment Acquisition	2,008.00	3,189.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	15,915.72	13,376.24
2XX Personal Services - Employee Benefits	777.75	516.19
4XX Purchased Property Services	5,199.43	5,902.27
5XX Other Purchased Services	1,068.97	1,100.93
950 Budget Transfer		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	5,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>231,028.86</b>	<b>234,830.97</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					67,910.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					240,783.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					234,830.97	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	3,189.00	Less Last Year	2,008.00	(4b)	1,181.00	
					1,181.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					75,044.02	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	98,685.00	139,480.00
1510 Interest Earnings	1,357.69	2,927.66
3260 State Driver's Education Reimbursement	58,298.90	55,515.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	158,341.59	197,923.52

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	93,376.39	115,405.44
2XX Personal Services - Employee Benefits	463.82	517.60
4XX Purchased Property Services	25,013.21	26,243.08
5XX Other Purchased Services	8,034.82	8,841.91
6XX Supplies and Materials	8,115.91	12,667.42
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,305.24	1,708.69
2XX Personal Services - Employee Benefits	259.20	53.29
4XX Purchased Property Services	255.51	296.73
5XX Other Purchased Services	833.64	833.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	141,657.74	166,567.80



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 18 - Traffic Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					114,725.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					197,923.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,567.80	(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)					146,081.41	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.00	495.20
1910 Rentals	9,508.92	10,064.99
5200 Sale or Compensation for Loss of Assets	0.00	24,330.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,508.92	34,890.59

### 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	0.00	1,000.00
2XX Personal Services - Employee Benefits	0.00	4.48
6XX Supplies and Materials	0.00	493.80
25XX Support Services - Business		
5XX Other Purchased Services	0.00	2,000.00
8XX Other Expenditures	0.00	2,378.18
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	6,699.85
2XX Personal Services - Employee Benefits	0.00	482.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	13,058.60

## Schedule of Changes Worksheet

Beginning Fund Balance	-5,925.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,890.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,058.60	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	15,906.49	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 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	487,719.00
1112 District Levy - Personal Property	0.00	15,376.93
1113 District Levy - Heavy Motor Vehicles	0.00	1,503.49
1114 District Levy - Pers Prop/Mobile Homes	0.00	3,412.97
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	103.23
1190 Penalties and Interest on Taxes	0.00	480.47
1510 Interest Earnings	5,613.87	13,225.75
1900 Other Revenue from Local Sources	29,384.59	806.40
3281 State Technology Aid	69,729.23	103,576.03
3445 State Combined Fund School Block Grant	0.00	45,592.15
<b>950 Budget Transfer</b>		
9710 Residual Equity Transfers In	5,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>109,727.69</b>	<b>671,796.42</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	2,293.85	17,959.07
6XX Supplies and Materials	18,628.42	42,550.35
7XX Property and Equipment Acquisition	0.00	38,971.00
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	223,095.01
2XX Personal Services - Employee Benefits	0.00	1,015.18
3XX Purchased Professional and Technical Services	0.00	2,820.64
4XX Purchased Property Services	0.00	7,229.16
5XX Other Purchased Services	0.00	2,993.16
6XX Supplies and Materials	0.00	19,224.91
7XX Property and Equipment Acquisition	0.00	32,976.45
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	1,371.00	0.00
2XX Personal Services - Employee Benefits	10.85	0.00
3XX Purchased Professional and Technical Services	786.00	0.00
5XX Other Purchased Services	2,670.07	0.00
6XX Supplies and Materials	19,102.04	0.00
7XX Property and Equipment Acquisition	7,048.00	0.00
8XX Other Expenditures	327.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	30.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 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			
		2XX	Personal Services - Employee Benefits	0.00	0.14
		3XX	Purchased Professional and Technical Services	0.00	299.00
		5XX	Other Purchased Services	0.00	1,283.11
		6XX	Supplies and Materials	0.00	24,627.22
		7XX	Property and Equipment Acquisition	0.00	4,471.00
		810	Dues and Fees	0.00	380.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	4,158.50	3,531.77
		5XX	Other Purchased Services	4,106.68	8,419.61
		6XX	Supplies and Materials	315.55	0.00
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	25,055.50	0.00
		2XX	Personal Services - Employee Benefits	148.23	0.00
		3XX	Purchased Professional and Technical Services	2,173.85	0.00
		5XX	Other Purchased Services	1,005.55	0.00
		6XX	Supplies and Materials	11,657.98	0.00
		7XX	Property and Equipment Acquisition	8,612.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>109,471.07</u>	<u>431,876.78</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					233,695.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					671,796.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					431,876.78	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	63,859.50	Less Last Year	12,428.09	(4b)	51,431.41	
Ending Fund Balance (1 + 2 - 3 + 4)					525,046.27	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	85.71	7.13
1112 District Levy - Personal Property	0.59	0.01
1114 District Levy - Pers Prop/Mobile Homes	20.13	5.85
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1.51	0.00
1190 Penalties and Interest on Taxes	16.34	3.26
1510 Interest Earnings	1,795.53	2,963.96
1900 Other Revenue from Local Sources	0.00	47.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,919.81</b>	<b>3,027.93</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	83,422.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,027.93	(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)
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)	86,450.54	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 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	648,550.32	600,324.46
1112	District Levy - Personal Property	23,679.96	19,752.00
1113	District Levy - Heavy Motor Vehicles	0.00	1,788.93
1114	District Levy - Pers Prop/Mobile Homes	10,528.44	9,103.41
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	12,123.45	392.10
1190	Penalties and Interest on Taxes	3,974.41	2,423.80
1510	Interest Earnings	13,538.65	22,509.74
1900	Other Revenue from Local Sources	0.00	53.99
3120	State Guaranteed Tax Base Aid	448,340.69	540,411.38
3440	State HB20/SB417 Prop Tax Reimb	2,632.22	1,966.86
5120	Proceeds from Refunding Bonds	26,940.73	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,190,308.87</u>	<u>1,198,726.67</u>

### 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	47,204.27	45,314.53
	840 Principal On Debt	805,000.00	715,000.00
	850 Interest on Debt	341,767.09	399,625.00
	860 Agent Fees/Issuance Costs	2,268.51	825.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,196,239.87</u>	<u>1,160,764.53</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					488,179.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,198,726.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,160,764.53	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					526,141.45	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	988.18	1,630.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	988.18	1,630.38

### Schedule of Changes Worksheet

Beginning Fund Balance	45,901.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,630.38	(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)	47,532.33	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 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	516,853.58	499,784.69
1112	District Levy - Personal Property	18,839.39	16,476.77
1113	District Levy - Heavy Motor Vehicles	0.00	1,491.78
1114	District Levy - Pers Prop/Mobile Homes	8,443.44	7,445.08
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,447.20	317.24
1190	Penalties and Interest on Taxes	2,736.23	1,966.44
1510	Interest Earnings	28,012.22	70,465.07
1900	Other Revenue from Local Sources	0.00	2,397.60
3440	State HB20/SB417 Prop Tax Reimb	69.01	47.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>584,401.07</u>	<u>600,392.02</u>

### 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	82,398.52	2,312.51
	7XX Property and Equipment Acquisition	5,095.00	0.00
25XX	Support Services - Business		
	6XX Supplies and Materials	2,591.75	0.00
	7XX Property and Equipment Acquisition	4,807.50	0.00
26XX	Operation and Maintenance of Plant Services		
	5XX Other Purchased Services	202.13	43,924.19
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	79,472.15	51,240.20
	4XX Purchased Property Services	95,599.59	111,232.10
	6XX Supplies and Materials	11,031.85	1,392.39
	7XX Property and Equipment Acquisition	0.00	75,952.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>281,198.49</u>	<u>286,053.70</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						1,552,410.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						600,392.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						286,053.70	(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	0.00	Less Last Year	23,100.26	(4b)		-23,100.26	
						-23,100.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,843,648.76	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

## 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	3,861.31	839.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,861.31	839.02

### Schedule of Changes Worksheet

Beginning Fund Balance	169,395.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	839.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	170,234.57	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	20,670.74	15,278.50
1700 Student Extracurricular Activity Receipts	1,431,570.88	1,485,573.56
1900 Other Revenue from Local Sources	0.00	48.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,452,241.62	1,500,900.06

### 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	1,442,777.35	1,414,964.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,442,777.35	1,414,964.81

## Schedule of Changes Worksheet

Beginning Fund Balance	340,772.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,500,900.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,414,964.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year                   0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year                   6,392.92 Less Last Year                   0.00	(4b)	6,392.92
		6,392.92 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		433,101.13 (5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

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	200,581.82	334,532.33
XX	39X 1XXX	112 Certified Teacher Staff Salaries	1,179,154.25	1,294,581.12
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	10,645.00	9,371.11
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	9,645,352.05	10,042,717.24
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	77,935.32	82,219.38
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	527,131.99	595,719.57
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	76,785.31
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	534.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	1,229.66
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: 0488-58832327

25 Lewis & Clark County  
0488 Helena H S

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	431,665.52
b. Related Services Block Grant Entitlement	143,867.76
c. Total Entitlements Subject to Reversion	575,533.28

## 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)]	765,459.26
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	975,582.68
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: 75%**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	656,985.88	0.00	0.00	0.00
280	1XXX	2XX	2,924.12	0.00	0.00	0.00
280	1XXX	3XX	4,128.94	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,409.22	0.00	0.00	0.00
280	1XXX	6XX	7,313.94	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	184,888.96	0.00	0.00	0.00
280	21XX	2XX	828.67	0.00	0.00	0.00
280	21XX	3XX	10,305.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	4,288.50	0.00	0.00	0.00
280	21XX	6XX	2,190.07	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	87,779.79	0.00	0.00	0.00
280	24XX	2XX	385.00	0.00	0.00	0.00
280	24XX	3XX	4,426.80	0.00	0.00	0.00
280	24XX	4XX	1,155.00	0.00	0.00	0.00
280	24XX	5XX	3,842.56	0.00	0.00	0.00
280	24XX	6XX	1,730.23	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>			975,582.68	0.00	0.00	0.00 975,582.68



# Trustees' Financial Summary

FY2005-06

Submit ID: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

*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: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	2,098,944.50	0.00	40,684.82	0.00	2,139,629.32
Buildings	20,245,956.23	0.00	0.00	0.00	20,245,956.23
Machinery And Equipment	4,630,496.17	0.00	483,923.27	489.00	5,113,930.44
Totals at historical cost	26,975,396.90	0.00	524,608.09	489.00	27,499,515.99
Governmental activities, capital assets, net	26,975,396.90	0.00	524,608.09	489.00	27,499,515.99

\* 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: 0488-58832327

25 Lewis & Clark County

0488 Helena H S

	(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:							
6/3/1997 Issue	3,060,000.00	0.00	190,000.00	0.00	2,870,000.00	200,000.00	2,670,000.00
9/1/2005 Issue	0.00	7,406,355.00	547,750.00	503,603.00	6,355,000.00	550,000.00	5,805,000.00
Total Governmental Activity							
Long-Term Liabilities	3,060,000.00	7,406,355.00	737,750.00	503,603.00	9,225,000.00	750,000.00	8,475,000.00

\* 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.