



Trustees' Financial Summary

FY2011-12

Submit ID: 0488-91743738

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 no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Kim Harris **Phone #:** (406) 324-2007

(Signature)

(Date)

Chair, Board of Trustees: Elizabeth Goldes

(Signature)

(Date)

County Superintendent: Marsha Davis

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY12 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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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
003	Jobs for Montana Graduates	STATE	10-205-10-020 10-022	State
053	Helena High School Accounts	LOCAL		
054	Capital High School Accounts	LOCAL		
068	Honor Wall (Baucus)	LOCAL		
069	HHS Exxon	LOCAL	None	None
074	State OTO Indian Education for All	STATE		state
082	Car Seat Project	LOCAL		
087	Healthy Mothers Healthy Babies Safe Kids 2011	FEDERAL	None	20.600
088	2012 Buckle Up Montana	FEDERAL	20.600	
100	Field Trips	LOCAL		
106	NWESD Teaching US History	LOCAL		
113	Carl Perkins IV Reserve	FEDERAL	3861.00	84.048A
117	Carl Perkins Reserve Funds via HCT	FEDERAL		84.048A
218	Rigorous Program of Study	FEDERAL	None	84.051C
226	Aggregate Reim/Indirects	LOCAL		Local
254	LCC Foundation CHS Positive Environment	LOCAL		
288	McCammon Memorial	LOCAL		
311	Title I - Schoolwide	FEDERAL	2504873111	Federal
312	Title I - Schoolwide	FEDERAL	2504873112	Federal
321	Title I, Part A, Accountability	FEDERAL	2504873111	84.348A
322	Title I, Part A, Improving Basic Programs	FEDERAL	2504873112	84.010A
354	ASC NW Region Excellence in HS Chemistry Teaching	LOCAL		
370	Deferred Maintenance & Energy Efficiency	STATE		NA
453	Walmart Foundation Shakespeare in the School	LOCAL	None	None
456	Adult Basic Ed - State	STATE		State
531	Frank HHS English	LOCAL	None	None
532	Helena High School AISC Grant	FEDERAL	11-6100-2030	45.025
540	Cellular One Promise	LOCAL		
541	Computational Thinking Across Grade Levels	FEDERAL	NSF-DRL-1020201	47.076
554	Carl Perkins Career Cluster Rural Reserve	FEDERAL	None	84.048A
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	250488112	84.048A
835	HHS Target	LOCAL		
836	RMDC/Northwest Energy House	LOCAL	None	None
840	Dual Credit	LOCAL		
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	131,479.33	394,421.67		
02	Taxes Receivable - Real and Personal (120-149)	265,049.52	22,177.50		
03	Taxes Receivable - Protested (150-159)	762,788.50	67,839.20		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		7,001.75		
06	Other Current Assets (190-210)	8,478.70			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,167,796.05	491,440.12		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	44,911.76			
25	Deferred Revenue (680)	1,027,838.02	90,016.70		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,072,749.78	90,016.70		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	80,993.87			
48	Fund Balance for Budget	14,052.40	401,423.42		
52	TOTAL FUND BALANCE/EQUITY	95,046.27	401,423.42		
53	TOTAL LIABILITIES AND FUND BALANCE	1,167,796.05	491,440.12		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	94,411.50	1,458,234.25	669,401.33	221,121.90
02	Taxes Receivable - Real and Personal (120-149)	5,258.41			21,046.17
03	Taxes Receivable - Protested (150-159)	13,441.95			64,546.95
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			124,213.94	
06	Other Current Assets (190-210)			15,282.22	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	113,111.86	1,458,234.25	808,897.49	306,715.02
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	18,700.36		9,380.71	85,593.12
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	18,700.36		9,380.71	85,593.12
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,700.00		6,152.30	
48	Fund Balance for Budget	92,711.50	1,458,234.25	793,364.48	221,121.90
52	TOTAL FUND BALANCE/EQUITY	94,411.50	1,458,234.25	799,516.78	221,121.90
53	TOTAL LIABILITIES AND FUND BALANCE	113,111.86	1,458,234.25	808,897.49	306,715.02



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	53,480.34		5,025.19	
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)	61,100.00			
06	Other Current Assets (190-210)	2,107.50		2,337.50	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	116,687.84		7,362.69	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	116,687.84		7,362.69	
52	TOTAL FUND BALANCE/EQUITY	116,687.84		7,362.69	
53	TOTAL LIABILITIES AND FUND BALANCE	116,687.84		7,362.69	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,996.38			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,996.38			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	13,996.38			
52	TOTAL FUND BALANCE/EQUITY	13,996.38			
53	TOTAL LIABILITIES AND FUND BALANCE	13,996.38			



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	469,457.62			428,938.64
02	Taxes Receivable - Real and Personal (120-149)	22,202.28			28,162.06
03	Taxes Receivable - Protested (150-159)	64,168.14			78,126.30
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	555,828.04			535,227.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				2.50
25	Deferred Revenue (680)	86,370.42			106,288.36
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	86,370.42			106,290.86
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	23,144.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	446,313.62			428,936.14
52	TOTAL FUND BALANCE/EQUITY	469,457.62			428,936.14
53	TOTAL LIABILITIES AND FUND BALANCE	555,828.04			535,227.00



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	56,071.71	1,934,292.86		
02	Taxes Receivable - Real and Personal (120-149)		21,946.12		
03	Taxes Receivable - Protested (150-159)		63,111.86		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	56,071.71	2,019,350.84		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		85,057.98		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		85,057.98		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		125,610.35		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	56,071.71	1,808,682.51		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	56,071.71	1,934,292.86		
53	TOTAL LIABILITIES AND FUND BALANCE	56,071.71	2,019,350.84		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	205,114.23	-415.69	299,324.98	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	205,114.23	-415.69	299,324.98	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	205,114.23	-415.69	299,324.98	
52	TOTAL FUND BALANCE/EQUITY	205,114.23	-415.69	299,324.98	
53	TOTAL LIABILITIES AND FUND BALANCE	205,114.23	-415.69	299,324.98	



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	6,192,753.41	6,092,574.99
1112 District Levy - Personal Property	283,941.24	143,719.52
1113 District Levy - Heavy Motor Vehicles	17,151.02	14,440.12
1114 District Levy - Pers Prop/Mobile Homes	71,630.41	54,411.38
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	241,083.09	107,892.52
1190 Penalties and Interest on Taxes	27,880.19	33,553.46
1310 Individual Tuition	29,379.70	33,388.12
1510 Interest Earnings	3,807.28	3,584.61
1900 Other Revenue from Local Sources	0.00	269.50
1920 Contributions/Donations from Private Sources	0.00	10.00
1940 Textbook Sales and Rentals	5,702.95	1,312.91
3110 Direct State Aid	6,995,260.99	8,441,096.10
3111 Quality Educator	697,673.57	695,097.00
3112 At Risk Student	0.00	45,496.49
3113 Indian Education For All	62,750.40	63,464.40
3114 American Indian Achievement Gap	31,000.00	30,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	591,533.03	624,471.03
3117 State Tuition for State Placement	3,647.89	3,821.65
3120 State Guaranteed Tax Base Aid	3,249,073.20	3,332,036.24
3444 State School Block Grant	1,001,215.72	1,001,215.72
3730 HB645 State Special Education Allowable Costs	26,127.77	0.00
6100 Material Prior Period Revenue Adjustments	-54,605.71	0.00
7800 ARRA - State Fiscal Stabilization Fund	789,327.75	0.00
7810 Education Jobs Fund	659,779.90	9,899.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,926,113.80	20,732,555.74

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	8,319,105.98	10,122,990.91
2XX Personal Services - Employee Benefits	38,557.71	9,461.68
3XX Purchased Professional and Technical Services	6,735.55	3,089.10
4XX Purchased Property Services	2,966.09	4,425.21
5XX Other Purchased Services	118,017.72	114,894.91
6XX Supplies and Materials	295,943.37	191,803.78
7XX Property and Equipment Acquisition	8,798.93	8,696.44
810 Dues and Fees	2,115.57	2,092.78
21XX Support Services - Students		
1XX Personal Services - Salaries	684,543.16	689,802.64



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			2XX Personal Services - Employee Benefits	2,743.25	2,655.51
			3XX Purchased Professional and Technical Services	9,971.75	10,203.50
			5XX Other Purchased Services	3,551.13	3,000.31
			6XX Supplies and Materials	4,826.76	4,174.04
			7XX Property and Equipment Acquisition	310.00	0.00
			810 Dues and Fees	1,034.00	814.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	132,219.18	147,547.43
			2XX Personal Services - Employee Benefits	571.16	539.93
			3XX Purchased Professional and Technical Services	7,663.80	1,750.00
			4XX Purchased Property Services	3,055.44	582.00
			5XX Other Purchased Services	21,079.57	25,030.03
			6XX Supplies and Materials	370,415.76	71,301.80
			7XX Property and Equipment Acquisition	7,170.70	11,789.82
			810 Dues and Fees	562.00	5,580.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	458,760.82	413,177.22
			2XX Personal Services - Employee Benefits	1,802.03	1,420.70
			3XX Purchased Professional and Technical Services	30.54	175.00
			5XX Other Purchased Services	505.98	533.50
			6XX Supplies and Materials	32,687.89	36,722.90
			7XX Property and Equipment Acquisition	1,628.00	299.50
			810 Dues and Fees	4,674.00	0.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	221,871.57	149,898.13
			2XX Personal Services - Employee Benefits	943.66	606.60
			3XX Purchased Professional and Technical Services	73,936.63	131,962.83
			4XX Purchased Property Services	4,381.37	825.01
			5XX Other Purchased Services	33,154.54	24,458.98
			6XX Supplies and Materials	10,596.82	12,707.86
			7XX Property and Equipment Acquisition	365.60	0.00
			810 Dues and Fees	10,874.20	9,044.59
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	1,177,903.24	1,258,460.65
			2XX Personal Services - Employee Benefits	4,631.41	4,352.73
			3XX Purchased Professional and Technical Services	3,854.46	27.50
			4XX Purchased Property Services	2,808.85	3,157.05
			5XX Other Purchased Services	28,183.29	25,139.06
			6XX Supplies and Materials	47,837.15	27,545.61
			7XX Property and Equipment Acquisition	4,156.00	28,945.48
			810 Dues and Fees	1,686.73	1,348.35
	25XX Support Services - Business				
			1XX Personal Services - Salaries	184,365.11	59,938.36



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	1,224.34	627.65
			3XX Purchased Professional and Technical Services	1,848.56	2,478.94
			4XX Purchased Property Services	949.18	1,204.74
			5XX Other Purchased Services	192,781.85	127,067.74
			6XX Supplies and Materials	3,859.06	3,524.73
			810 Dues and Fees	396.00	511.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	1,453,549.39	1,285,743.41
			2XX Personal Services - Employee Benefits	59,844.15	45,127.74
			3XX Purchased Professional and Technical Services	20,241.18	33,828.03
			4XX Purchased Property Services	834,284.67	770,263.70
			5XX Other Purchased Services	18,094.75	20,392.34
			6XX Supplies and Materials	193,096.03	212,794.17
			7XX Property and Equipment Acquisition	0.00	5,585.00
			810 Dues and Fees	1,004.00	2,187.49
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	136,252.00
	210 Non-Federal Alternative Education				
	1XXX Instruction				
			1XX Personal Services - Salaries	565,156.66	549,025.85
			2XX Personal Services - Employee Benefits	4,477.72	1,882.16
			3XX Purchased Professional and Technical Services	385.28	530.00
			4XX Purchased Property Services	25,446.58	100.09
			5XX Other Purchased Services	4,526.70	1,721.22
			6XX Supplies and Materials	9,077.11	11,425.71
			7XX Property and Equipment Acquisition	4,866.10	0.00
			8XX Other Expenditures	124.00	1,012.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	629,963.86	745,905.52
			2XX Personal Services - Employee Benefits	1,782.08	2,290.43
			4XX Purchased Property Services	255.00	0.00
			5XX Other Purchased Services	2,006.49	1,835.40
			6XX Supplies and Materials	10,831.67	19,578.14
	21XX Support Services - Students				
			1XX Personal Services - Salaries	195,964.79	312,071.36
			2XX Personal Services - Employee Benefits	772.02	715.32
			3XX Purchased Professional and Technical Services	37.95	0.00
			5XX Other Purchased Services	7,261.58	6,052.65
			6XX Supplies and Materials	2,898.60	1,186.90
			810 Dues and Fees	0.00	30.00
	24XX Support Services - School Administration				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	39,336.23	139,407.72
			2XX Personal Services - Employee Benefits	152.69	493.03
			3XX Purchased Professional and Technical Services	75.70	0.00
			5XX Other Purchased Services	3,350.56	6,311.62
			6XX Supplies and Materials	719.40	1,353.21
			7XX Property and Equipment Acquisition	0.00	4,294.46
		25XX Support Services - Business			
			5XX Other Purchased Services	0.00	35,000.00
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	1,374.39	1,946.90
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	15,935.56	16,631.13
			2XX Personal Services - Employee Benefits	61.00	55.37
			5XX Other Purchased Services	92.11	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	81,318.00	64,726.10
			2XX Personal Services - Employee Benefits	333.20	232.60
			5XX Other Purchased Services	112.78	1,273.24
			6XX Supplies and Materials	0.00	16,650.61
			7XX Property and Equipment Acquisition	0.00	38,731.90
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	25,174.42	0.00
			2XX Personal Services - Employee Benefits	109.20	0.00
			5XX Other Purchased Services	375.00	217.43
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,504,190.26	1,488,364.87
			2XX Personal Services - Employee Benefits	6,026.16	5,172.92
			3XX Purchased Professional and Technical Services	235.00	0.00
			4XX Purchased Property Services	2,982.82	1,652.76
			5XX Other Purchased Services	5,981.01	4,674.46
			6XX Supplies and Materials	72,757.79	72,678.04
			7XX Property and Equipment Acquisition	10,000.00	3,852.57
			810 Dues and Fees	884.00	735.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	18,612.74	20,206.73
			2XX Personal Services - Employee Benefits	84.08	80.29
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	95,634.65	149,411.48
			2XX Personal Services - Employee Benefits	424.69	558.53
			3XX Purchased Professional and Technical Services	4,214.37	4,342.65
			4XX Purchased Property Services	3,262.00	2,664.09
			5XX Other Purchased Services	54,748.82	43,408.81
			6XX Supplies and Materials	37,839.53	57,621.54
			810 Dues and Fees	165.00	3,157.50
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	591,062.20	504,338.29
			2XX Personal Services - Employee Benefits	2,807.53	2,178.77
			3XX Purchased Professional and Technical Services	12,178.67	40,664.60
			5XX Other Purchased Services	186,724.08	171,104.70
			6XX Supplies and Materials	5,856.17	17,234.06
			810 Dues and Fees	200.00	100.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	754,221.50	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	34,960.01	0.00
			2XX Personal Services - Employee Benefits	146.24	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	659,779.90	9,899.98
	890 Other Community Services				
		33XX Community Services			
			1XX Personal Services - Salaries	30,914.06	0.00
			2XX Personal Services - Employee Benefits	125.29	0.00
			5XX Other Purchased Services	3,497.78	0.00
			6XX Supplies and Materials	629.07	0.00
			810 Dues and Fees	250.00	0.00
	8XX Community Services Programs				
		33XX Community Services			
			1XX Personal Services - Salaries	50.00	0.00
			2XX Personal Services - Employee Benefits	0.22	0.00
			3XX Purchased Professional and Technical Services	3,352.50	0.00
			5XX Other Purchased Services	167.75	0.00
			6XX Supplies and Materials	597.36	0.00
			810 Dues and Fees	25.00	0.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	63,571.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>20,874,714.31</u>	<u>20,920,924.80</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					677,320.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,732,555.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,920,924.80	(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	80,993.87	Less Last Year	474,898.90	(4b)	-393,905.03	
					-393,905.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					95,046.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	553,829.70	465,740.72
1112 District Levy - Personal Property	28,024.01	46,277.25
1113 District Levy - Heavy Motor Vehicles	1,544.37	1,178.77
1114 District Levy - Pers Prop/Mobile Homes	7,101.92	4,748.68
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	25,720.73	9,901.09
1190 Penalties and Interest on Taxes	2,824.65	3,213.91
1410 Individual Transportation Fees	585.00	0.00
1510 Interest Earnings	1,228.60	899.51
2220 County On-Schedule Trans Reimb	170,600.46	169,410.63
3210 State On-Schedule Trans Reimb	170,600.48	169,410.63
3444 State School Block Grant	27,939.43	27,939.43
910 Budget Amendment		
2220 County On-Schedule Trans Reimb	0.00	3,500.88
3210 State On-Schedule Trans Reimb	0.00	3,500.87
910 Subtotal	<u>0.00</u>	<u>7,001.75</u>
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>989,999.35</u></u>	<u><u>905,722.37</u></u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	8,989.42	9,209.79
2XX Personal Services - Employee Benefits	37.66	33.43
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,371.59	13,037.55
2XX Personal Services - Employee Benefits	238.44	522.01
5XX Other Purchased Services	21,140.19	22,628.26
6XX Supplies and Materials	13.89	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	103,335.01	93,599.84
2XX Personal Services - Employee Benefits	429.06	334.78
3XX Purchased Professional and Technical Services	9,563.98	5,926.50
4XX Purchased Property Services	1,660.00	0.00
5XX Other Purchased Services	579,694.05	550,115.61
6XX Supplies and Materials	130,603.82	92,159.92
7XX Property and Equipment Acquisition	992.80	2,204.80
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	72,773.12	55,961.25



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			6XX Supplies and Materials	11,751.97	10,287.88
910	Budget Amendment				
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			5XX Other Purchased Services	0.00	7,001.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>946,595.00</u>	<u>863,023.37</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					510,064.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					905,722.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					863,023.37	(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	151,340.49	(4b)	-151,340.49	
					-151,340.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					401,423.42	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	102,904.37	127,259.56
1112 District Levy - Personal Property	3,887.60	2,866.88
1113 District Levy - Heavy Motor Vehicles	281.23	304.20
1114 District Levy - Pers Prop/Mobile Homes	1,017.83	1,011.63
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,589.72	978.81
1190 Penalties and Interest on Taxes	361.21	517.73
1510 Interest Earnings	0.00	126.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	112,041.96	133,065.40

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	6,200.00	0.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	118,196.93	21,776.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	124,396.93	21,776.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-18,577.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	133,065.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,776.00	(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	1,700.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	94,411.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	5,368.09	4,781.47
1900 Other Revenue from Local Sources	10,317.60	13,692.00
2240 County Retirement Distribution	2,826,190.80	1,977,178.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,841,876.49	1,995,651.96

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,092,691.23	1,321,802.31
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	122,749.15	120,453.84
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	17,045.56	18,878.96
222X Educational Media Services		
2XX Personal Services - Employee Benefits	59,200.97	52,958.89
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	28,603.45	19,179.73
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	153,012.95	162,200.70
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	24,611.65	7,669.22
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	189,236.63	167,828.81
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	13,321.84	11,976.27
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	72,859.40	70,248.84
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	81,214.28	95,439.95
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	25,263.57	39,930.09
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,071.19	17,837.47
329 State Miscellaneous Grants		
1XXX Instruction		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	997.37	0.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,054.40	2,127.98
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	10,717.81	8,281.82
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	3,245.46	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	193,943.12	193,024.44
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	24,793.24	42,381.89
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	610.05	1,390.15
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	34,952.64	25,912.69
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	14,728.65	19,117.47
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	76,199.12	64,530.99
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	97,233.44	0.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	4,507.01	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	85,058.13	1,266.72
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	3,985.41	0.00
	8XX Community Services Programs				
		33XX Community Services			



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	6.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,437,914.17	2,464,439.23

Schedule Of Changes Worksheet

Beginning Fund Balance					1,927,021.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,995,651.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,464,439.23	(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)					1,458,234.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
003 Jobs for Montana Graduates	
3290 State - Other State Grants	15,025.62
053 Helena High School Accounts	
1510 Interest Earnings	115.53
1700 Student Extracurricular Activity Receipts	27,552.82
053 Subtotal	27,668.35
054 Capital High School Accounts	
1510 Interest Earnings	22.85
1700 Student Extracurricular Activity Receipts	8,981.83
1920 Contributions/Donations from Private Sources	355.00
054 Subtotal	9,359.68
068 Honor Wall (Baucus)	
1510 Interest Earnings	7.08
069 HHS Exxon	
1920 Contributions/Donations from Private Sources	500.00
082 Car Seat Project	
1920 Contributions/Donations from Private Sources	665.00
087 Healthy Mothers Healthy Babies Safe Kids 2011	
4650 Federal Miscellaneous Grants from OPI	5,472.92
088 2012 Buckle Up Montana	
4700 Federal Miscellaneous Grants from other State Agencies	13,563.77
100 Field Trips	
1510 Interest Earnings	1,377.26
1900 Other Revenue from Local Sources	1.09
100 Subtotal	1,378.35
113 Carl Perkins IV Reserve	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,861.00
218 Rigorous Program of Study	
4700 Federal Miscellaneous Grants from other State Agencies	30,800.22
226 Aggregate Reim/Indirects	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	15,928.20
288 McCammon Memorial	
1510 Interest Earnings	113.40
311 Title I - Schoolwide	
4940 Schoolwide Program	22,307.00
312 Title I - Schoolwide	
4940 Schoolwide Program	125,800.00
321 Title I, Part A, Accountability	



Trustees' Financial Summary

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Submit ID: 0488-91743738

25 Lewis & Clark County

0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
321 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	4,504.00
322 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	102,259.00
453 Walmart Foundation Shakespeare in the School	
1920 Contributions/Donations from Private Sources	500.00
456 Adult Basic Ed - State	
3900 State Career & Technical Ed Entitlement	49,775.53
531 Frank HHS English	
1920 Contributions/Donations from Private Sources	1,500.00
532 Helena High School AISC Grant	
4700 Federal Miscellaneous Grants from other State Agencies	1,000.00
540 Cellular One Promise	
1920 Contributions/Donations from Private Sources	1,395.38
541 Computational Thinking Across Grade Levels	
4700 Federal Miscellaneous Grants from other State Agencies	2,000.00
554 Carl Perkins Career Cluster Rural Reserve	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	8,478.70
823 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	131,731.00
835 HHS Target	
1920 Contributions/Donations from Private Sources	241.28
836 RMDC/Northwest Energy House	
1920 Contributions/Donations from Private Sources	17,500.00
840 Dual Credit	
1320 Tuition from Schl Dists Within State	57,530.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	650,865.48

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

PRC Program Function Object	2012 Value
003 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	8,479.55
2XX Personal Services - Employee Benefits	30.12
5XX Other Purchased Services	3,737.95
6XX Supplies and Materials	2,008.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
003 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
810 Dues and Fees	770.00
003 Subtotal	15,025.62
053 Helena High School Accounts	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	747.35
4XX Purchased Property Services	300.00
5XX Other Purchased Services	1,500.00
6XX Supplies and Materials	13,748.28
7XX Property and Equipment Acquisition	4,731.00
810 Dues and Fees	375.00
053 Subtotal	21,401.63
054 Capital High School Accounts	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,548.00
2XX Personal Services - Employee Benefits	6.17
3XX Purchased Professional and Technical Services	586.37
5XX Other Purchased Services	248.22
6XX Supplies and Materials	8,755.91
810 Dues and Fees	150.00
054 Subtotal	11,294.67
068 Honor Wall (Baucus)	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	1,000.00
7XX Property and Equipment Acquisition	600.00
068 Subtotal	1,600.00
069 HHS Exxon	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	308.77
074 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
1XX Personal Services - Salaries	23,911.77
2XX Personal Services - Employee Benefits	69.55



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
113 Carl Perkins IV Reserve	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	3,334.00
2XX Personal Services - Employee Benefits	527.00
	3,861.00
113 Subtotal	
218 Rigorous Program of Study	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	17,436.98
2XX Personal Services - Employee Benefits	2,281.75
5XX Other Purchased Services	11,081.49
	30,800.22
218 Subtotal	
226 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,512.00
2XX Personal Services - Employee Benefits	6.80
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	12,197.67
6XX Supplies and Materials	2,993.95
25XX Support Services - Business	
1XX Personal Services - Salaries	79,199.81
2XX Personal Services - Employee Benefits	261.01
3XX Purchased Professional and Technical Services	5,037.76
5XX Other Purchased Services	510.00
6XX Supplies and Materials	12,763.63
	114,482.63
226 Subtotal	
254 LCC Foundation CHS Positive Environment	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	87.10
288 McCammon Memorial	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	22,000.00
8XX Other Expenditures	600.00
	22,600.00
288 Subtotal	
311 Title I - Schoolwide	
494 Schoolwide Program	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
311 Title I - Schoolwide				
494 Schoolwide Program				
1XXX Instruction				
			1XX Personal Services - Salaries	9,995.55
			2XX Personal Services - Employee Benefits	1,312.43
21XX Support Services - Students				
			1XX Personal Services - Salaries	8,991.11
			2XX Personal Services - Employee Benefits	1,292.79
62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs	715.12
311 Subtotal				<hr/> 22,307.00
312 Title I - Schoolwide				
494 Schoolwide Program				
1XXX Instruction				
			1XX Personal Services - Salaries	80,318.49
			2XX Personal Services - Employee Benefits	10,811.08
			8XX Other Expenditures	64.72
21XX Support Services - Students				
			1XX Personal Services - Salaries	108.00
			2XX Personal Services - Employee Benefits	16.40
			8XX Other Expenditures	247.79
24XX Support Services - School Administration				
			1XX Personal Services - Salaries	27,049.79
			2XX Personal Services - Employee Benefits	3,887.55
62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs	3,296.18
312 Subtotal				<hr/> 125,800.00
321 Title I, Part A, Accountability				
420 Title I, Part A, Improving Basic Programs				
1XXX Instruction				
			1XX Personal Services - Salaries	3,495.36
			2XX Personal Services - Employee Benefits	497.31
			5XX Other Purchased Services	109.71
21XX Support Services - Students				
			5XX Other Purchased Services	117.93
24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	10.70
			5XX Other Purchased Services	129.99
62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs	143.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
		321 Subtotal		4,504.00
322	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
		1XX Personal Services - Salaries		34,402.35
		2XX Personal Services - Employee Benefits		4,745.04
		3XX Purchased Professional and Technical Services		8,744.00
		5XX Other Purchased Services		41.20
		6XX Supplies and Materials		197.56
		21XX Support Services - Students		
		1XX Personal Services - Salaries		42,821.59
		2XX Personal Services - Employee Benefits		6,135.20
		3XX Purchased Professional and Technical Services		342.00
		5XX Other Purchased Services		1,293.04
		810 Dues and Fees		125.00
		8XX Other Expenditures		128.68
		24XX Support Services - School Administration		
		2XX Personal Services - Employee Benefits		32.29
		5XX Other Purchased Services		389.99
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		2,861.06
		322 Subtotal		102,259.00
354	ASC NW Region Excellence in HS Chemistry Teaching			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		6XX Supplies and Materials		178.94
370	Deferred Maintenance & Energy Efficiency			
	366 OTO Capital Invest & Deferred Maintenance			
		26XX Operation and Maintenance of Plant Services		
		3XX Purchased Professional and Technical Services		3,327.76
		4XX Purchased Property Services		161.25
		6XX Supplies and Materials		1,675.30
		715 Land Improvements		2,740.00
		8XX Other Expenditures		475.99
		4XXX Facilities Acquisition and Construction Services		
		3XX Purchased Professional and Technical Services		4,222.00
		370 Subtotal		12,602.30
453	Walmart Foundation Shakespeare in the School			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		3XX Purchased Professional and Technical Services		500.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
453 Walmart Foundation Shakespeare in the School	
456 Adult Basic Ed - State	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
1XX Personal Services - Salaries	600.00
2XX Personal Services - Employee Benefits	2.38
3XX Purchased Professional and Technical Services	45.00
4XX Purchased Property Services	2,424.47
5XX Other Purchased Services	6,469.07
6XX Supplies and Materials	33,774.21
7XX Property and Equipment Acquisition	3,173.40
810 Dues and Fees	3,287.00
	49,775.53
456 Subtotal	
531 Frank HHS English	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,080.00
532 Helena High School AISC Grant	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,000.00
540 Cellular One Promise	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,100.00
2XX Personal Services - Employee Benefits	4.35
6XX Supplies and Materials	1,619.50
	2,723.85
540 Subtotal	
541 Computational Thinking Across Grade Levels	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
7XX Property and Equipment Acquisition	997.00
554 Carl Perkins Career Cluster Rural Reserve	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	8,478.70
823 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	13,267.55
2XX Personal Services - Employee Benefits	1,815.66



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
823 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	8,890.00
5XX Other Purchased Services	31,274.81
6XX Supplies and Materials	61,823.46
7XX Property and Equipment Acquisition	3,971.07
810 Dues and Fees	4,963.91
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	5,724.54
823 Subtotal	131,731.00
836 RMDC/Northwest Energy House	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	7,200.00
6XX Supplies and Materials	10,100.00
836 Subtotal	17,300.00
840 Dual Credit	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,590.87
6XX Supplies and Materials	360.00
840 Subtotal	2,950.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	783,161.32



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						928,825.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						650,865.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						783,161.32	(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	6,152.30	Less Last Year	3,164.98	(4b)		2,987.32	
						2,987.32	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						799,516.78	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Jobs for Montana Graduates	15,025.62	15,025.62	0.00
053 Helena High School Accounts	27,668.35	21,401.63	6,266.72
054 Capital High School Accounts	9,359.68	11,294.67	-1,934.99
068 Honor Wall (Baucus)	7.08	1,600.00	-1,592.92
069 HHS Exxon	500.00	308.77	191.23
074 State OTO Indian Education for All	0.00	24,055.48	-24,055.48
082 Car Seat Project	665.00	42.00	623.00
087 Healthy Mothers Healthy Babies Safe Kids 2011	5,472.92	5,472.92	0.00
088 2012 Buckle Up Montana	13,563.77	13,563.77	0.00
100 Field Trips	1,378.35	34,318.48	-32,940.13
106 NWESD Teaching US History	0.00	58.84	-58.84
113 Carl Perkins IV Reserve	3,861.00	3,861.00	0.00
218 Rigorous Program of Study	30,800.22	30,800.22	0.00
226 Aggregate Reim/Indirects	15,928.20	114,482.63	-98,554.43
254 LCC Foundation CHS Positive Environment	0.00	87.10	-87.10
288 McCammon Memorial	113.40	22,600.00	-22,486.60
311 Title I - Schoolwide	22,307.00	22,307.00	0.00
312 Title I - Schoolwide	125,800.00	125,800.00	0.00
321 Title I, Part A, Accountability	4,504.00	4,504.00	0.00
322 Title I, Part A, Improving Basic Programs	102,259.00	102,259.00	0.00
354 ASC NW Region Excellence in HS Chemistry Teaching	0.00	178.94	-178.94
370 Deferred Maintenance & Energy Efficiency	0.00	12,602.30	-12,602.30



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0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
453 Walmart Foundation Shakespeare in the School	500.00	500.00	0.00
456 Adult Basic Ed - State	49,775.53	49,775.53	0.00
531 Frank HHS English	1,500.00	1,080.00	420.00
532 Helena High School AISC Grant	1,000.00	1,000.00	0.00
540 Cellular One Promise	1,395.38	2,723.85	-1,328.47
541 Computational Thinking Across Grade Levels	2,000.00	997.00	1,003.00
554 Carl Perkins Career Cluster Rural Reserve	8,478.70	8,478.70	0.00
823 Vo Ed Carl Perkins Basic Grant	131,731.00	131,731.00	0.00
835 HHS Target	241.28	0.00	241.28
836 RMDC/Northwest Energy House	17,500.00	17,300.00	200.00
840 Dual Credit	57,530.00	2,950.87	54,579.13
Total	650,865.48	783,161.32	-132,295.84



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	529,033.13	484,754.20
1112 District Levy - Personal Property	25,956.24	11,442.62
1113 District Levy - Heavy Motor Vehicles	1,474.57	1,145.50
1114 District Levy - Pers Prop/Mobile Homes	6,229.59	4,483.50
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	17,265.17	6,716.85
1190 Penalties and Interest on Taxes	2,243.41	2,726.80
1340 Fees for Adult Education	11,976.00	9,147.00
1510 Interest Earnings	951.21	944.81
1940 Textbook Sales and Rentals	5.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	595,134.43	521,361.28

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	192,316.47	331,233.30
2XX Personal Services - Employee Benefits	784.22	953.36
3XX Purchased Professional and Technical Services	8,343.70	8,295.48
5XX Other Purchased Services	18,515.07	12,710.88
6XX Supplies and Materials	13,783.51	16,517.36
7XX Property and Equipment Acquisition	2,486.20	0.00
810 Dues and Fees	189.50	348.62
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	4,732.08	10,864.63
2XX Personal Services - Employee Benefits	212.93	435.01
4XX Purchased Property Services	5,647.19	6,146.24
5XX Other Purchased Services	1,689.55	757.42
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	271,121.05	202,519.18
2XX Personal Services - Employee Benefits	1,061.52	683.76
3XX Purchased Professional and Technical Services	166.50	93.00
4XX Purchased Property Services	0.00	246.09
5XX Other Purchased Services	5,084.17	12,233.33
6XX Supplies and Materials	3,966.35	4,595.32
7XX Property and Equipment Acquisition	2,436.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	532,536.81	608,632.98



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						311,604.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						521,361.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						608,632.98	(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	3,211.00	(4b)		-3,211.00	
						-3,211.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						221,121.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	134,901.79	131,290.00
1510 Interest Earnings	419.42	193.73
3260 State Driver's Education Reimbursement	101,092.45	60,086.55
5200 Sale or Compensation for Loss of Assets	0.00	2,031.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	236,413.66	193,601.50

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	152,711.92	139,020.32
2XX Personal Services - Employee Benefits	685.46	547.36
3XX Purchased Professional and Technical Services	855.00	2,000.00
4XX Purchased Property Services	33,836.93	29,917.66
5XX Other Purchased Services	12,836.62	12,671.01
6XX Supplies and Materials	12,928.36	13,906.28
810 Dues and Fees	2,571.06	3,149.94
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	4,592.58	10,864.62
2XX Personal Services - Employee Benefits	205.17	435.01
4XX Purchased Property Services	515.67	317.84
5XX Other Purchased Services	956.89	0.00
6XX Supplies and Materials	57.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	222,753.28	212,830.04



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						135,916.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						193,601.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						212,830.04	(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)						116,687.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	52.80	14.59
1910 Rentals	13,355.05	13,527.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,407.85	13,541.97

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	4,359.38	2,011.02
2XX Personal Services - Employee Benefits	112.28	95.36
8XX Other Expenditures	0.00	4,076.68
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	22,499.39	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,971.05	6,183.06

Schedule Of Changes Worksheet

Beginning Fund Balance	3.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,541.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,183.06	(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)	7,362.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
2114 County Metal Mines License Taxes	6,286.60	7,709.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,286.60	7,709.78

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,286.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,709.78	(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)	13,996.38	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0488-91743738

25 Lewis & Clark County
0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	515,052.58	511,478.95
1112 District Levy - Personal Property	24,163.96	12,063.30
1113 District Levy - Heavy Motor Vehicles	1,428.38	1,212.05
1114 District Levy - Pers Prop/Mobile Homes	6,130.94	4,569.82
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	21,517.13	9,504.99
1190 Penalties and Interest on Taxes	2,423.00	2,877.57
1510 Interest Earnings	1,855.17	1,342.95
1900 Other Revenue from Local Sources	28,832.37	42,464.51
1920 Contributions/Donations from Private Sources	0.00	50.00
3281 State Technology Aid	20,929.18	21,165.87
3445 State Combined Fund School Block Grant	47,351.18	47,351.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	669,683.89	654,081.19

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	396.17	0.00
4XX Purchased Property Services	399.00	0.00
6XX Supplies and Materials	27,583.44	23,703.20
7XX Property and Equipment Acquisition	144,038.86	63,540.50
21XX Support Services - Students		
1XX Personal Services - Salaries	267,599.01	251,597.54
2XX Personal Services - Employee Benefits	1,081.95	873.90
3XX Purchased Professional and Technical Services	75,256.81	64,629.47
4XX Purchased Property Services	20,417.35	1,264.00
5XX Other Purchased Services	3,670.70	32,321.34
6XX Supplies and Materials	66,829.02	36,402.60
7XX Property and Equipment Acquisition	81,610.40	50,874.67
222X Educational Media Services		
1XX Personal Services - Salaries	450.00	720.00
2XX Personal Services - Employee Benefits	2.03	2.85
3XX Purchased Professional and Technical Services	165.00	300.00
5XX Other Purchased Services	2,134.49	2,406.38
6XX Supplies and Materials	3,632.06	2,445.13
7XX Property and Equipment Acquisition	24,265.75	24,351.22
810 Dues and Fees	480.00	480.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	5,078.20
7XX Property and Equipment Acquisition	1,660.40	0.00



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0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services	200.00	200.00
			5XX Other Purchased Services	10,000.00	0.00
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	4,200.47	5,173.01
			5XX Other Purchased Services	27,788.13	94,222.75
			7XX Property and Equipment Acquisition	1,866.00	0.00
	4XXX Facilities Acquisition and Construction Services				
			3XX Purchased Professional and Technical Services	0.00	1,263.50
	280 Special Education - Local and State				
	21XX Support Services - Students				
			6XX Supplies and Materials	40.37	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				765,767.41	661,850.26

Schedule Of Changes Worksheet

Beginning Fund Balance					477,043.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					654,081.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					661,850.26	(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	23,144.00	Less Last Year	22,961.18	(4b)	182.82	
					182.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					469,457.62	(5)



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0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	615,506.92	653,825.38
1112 District Levy - Personal Property	27,682.45	15,240.09
1113 District Levy - Heavy Motor Vehicles	1,702.27	1,554.28
1114 District Levy - Pers Prop/Mobile Homes	7,007.02	5,613.94
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	23,665.53	11,293.29
1190 Penalties and Interest on Taxes	2,740.42	3,357.87
1510 Interest Earnings	2,430.84	2,168.74
3120 State Guaranteed Tax Base Aid	409,231.86	501,831.65
5120 Proceeds from Refunding Bonds	0.00	24,959.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,089,967.31	1,219,844.45

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	57,375.42	58,687.50
840 Principal On Debt	870,000.00	895,000.00
850 Interest on Debt	206,927.50	178,967.50
860 Agent Fees/Issuance Costs	800.00	800.00
63XX Refunding Bonds Used to Retire Old Issues		
860 Agent Fees/Issuance Costs	0.00	83,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,135,102.92	1,216,555.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						425,646.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,219,844.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,216,555.00	(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)						428,936.14	(5)



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0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	237.57	167.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	237.57	167.34

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	55,904.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	167.34	(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)	56,071.71	(5)



Trustees' Financial Summary

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25 Lewis & Clark County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	506,160.27	503,433.23
1112 District Levy - Personal Property	23,752.90	11,871.45
1113 District Levy - Heavy Motor Vehicles	1,403.73	1,193.07
1114 District Levy - Pers Prop/Mobile Homes	6,033.08	4,495.26
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	21,143.47	9,546.53
1190 Penalties and Interest on Taxes	2,382.55	2,627.66
1510 Interest Earnings	6,055.02	5,274.24
1900 Other Revenue from Local Sources	43,820.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	610,751.02	538,441.44

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
6XX Supplies and Materials	0.00	100,000.00
24XX Support Services - School Administration		
3XX Purchased Professional and Technical Services	0.00	150.00
25XX Support Services - Business		
5XX Other Purchased Services	2,000.00	0.00
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	56,224.88	0.00
6XX Supplies and Materials	0.00	243.00
7XX Property and Equipment Acquisition	12,750.00	17,263.41
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	56,404.39	82,404.37
4XX Purchased Property Services	17,402.87	1,646.30
6XX Supplies and Materials	31,788.39	9,848.81
7XX Property and Equipment Acquisition	773,976.67	96,245.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	950,547.20	307,801.68



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,947,697.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						538,441.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						307,801.68	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	125,610.35	Less Last Year	369,655.16	(4b)		-244,044.81	
						-244,044.81	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,934,292.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2,589.58	5,088.59
1920 Contributions/Donations from Private Sources	0.00	710.00
6100 Material Prior Period Revenue Adjustments	-5,208.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>-2,618.72</u>	<u>5,798.59</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
7XX Property and Equipment Acquisition	0.00	2,000.00
870 Student Scholarships	4,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>4,000.00</u>	<u>2,000.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	201,315.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,798.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,000.00	(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)	205,114.23	(5)



Trustees' Financial Summary

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25 Lewis & Clark County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
3250 Montana Digital Academy	0.00	68,460.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	68,460.00

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

PRC Program Function Object	2011 Value	2012 Value
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	68,460.00
2XX Personal Services - Employee Benefits	0.00	272.17
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	143.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	68,875.69

Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		68,460.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		68,875.69	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		-415.69	(5)



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0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2,812.49	2,907.00
1700 Student Extracurricular Activity Receipts	1,777,545.47	0.00
1XXX Revenues from Student Activities	0.00	1,471,226.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,780,357.96	1,474,133.65

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	1,847,097.03	1,466,741.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,847,097.03	1,466,741.41

Schedule Of Changes Worksheet

Beginning Fund Balance	291,932.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,474,133.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,466,741.41	(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)	0.00	(4)
	299,324.98	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	443,740.77	613,671.99
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	215,458.59	377,913.30
XX	39X 1XXX 112	Certified Teacher Staff Salaries	1,503,850.26	1,488,264.87
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	21,737.39	14,219.55
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	11,766,836.16	12,173,796.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	167,659.00	87,349.57
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	740,762.47	654,335.88
XX	XXX 4XXX 710	Land	0.00	136,352.00
XX	XXX 4XXX 715	Land Improvements	1,875.00	77,536.80
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	876,199.84	19,208.99
XX	XXX 4XXX 73X	Major Equipment-New	150,346.80	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	34,128.93	12,156.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	84,068.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	6,200.00	9,620.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	468,361.05
b. Related Services Block Grant Entitlement	156,109.98
c. Total Entitlements Subject to Reversion	624,471.03

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)]	830,546.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,241,495.76
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 99%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	745,905.52	0.00	0.00	0.00	
280	1XXX	2XX	2,290.43	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,835.40	0.00	0.00	0.00	
280	1XXX	6XX	19,578.14	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	312,071.36	0.00	0.00	0.00	
280	21XX	2XX	715.32	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	6,052.65	0.00	0.00	0.00	
280	21XX	6XX	1,186.90	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	139,407.72	0.00	0.00	0.00	
280	24XX	2XX	493.03	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	6,311.62	0.00	0.00	0.00	
280	24XX	6XX	1,353.21	0.00	0.00	0.00	
280	24XX	7XX	4,294.46	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			1,241,495.76	0.00	0.00	0.00	1,241,495.76

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

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	2,141,300.00	0.00	261,961.00	0.00	2,403,261.00
Buildings	21,425,633.00	0.00	1,367,384.00	0.00	22,793,017.00
Machinery and Equipment	1,010,381.00	0.00	940,726.00	0.00	1,951,107.00
Totals at Historical Cost	24,577,314.00	0.00	2,570,071.00	0.00	27,147,385.00
Governmental Activities, Capital Assets, net	24,577,314.00	0.00	2,570,071.00	0.00	27,147,385.00

* 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.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
12/01/2004	3,450,000.00	0.00	640,000.00	2,810,000.00	0.00	0.00	0.00
06/01/2009	1,665,000.00	0.00	255,000.00	0.00	1,410,000.00	265,000.00	1,145,000.00
06/26/2012	0.00	2,765,000.00	0.00	0.00	2,765,000.00	665,000.00	2,100,000.00
Total Governmental Activity							
Long-Term Liabilities	5,115,000.00	2,765,000.00	895,000.00	2,810,000.00	4,175,000.00	930,000.00	3,245,000.00

* 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.