



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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 Aarstad

Phone #: (406) 227-7700

(Signature)

(Date)

Chair, Board of Trustees: Scott Walter

(Signature)

(Date)

County Superintendent: Marsha Davis

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY13 did the district employ a certified special education director? No

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

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



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FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
141	Title I - Part A	FEDERAL		84.010A
142	Title I - Part A Improving Basic Education	FEDERAL		84-010A
152	21 Century Grant	STATE	25-0492-17-14	84-287
162	EHPS Cost Analysis Soil Remediation	STATE	RITP-13-0065	
200	Indirect Cost Pool	LOCAL		
201	Multidistrict Agreement	LOCAL		
202	IPad Fees	LOCAL		
203	Heathier U.S. School	STATE	25-04922112HS	
210	DNCR ARRA Biomass Grant	STATE		15.233
261	Indian Ed for All One Time Monies	STATE		
264	Full Time Kindergarten	STATE	2	
266	SB348 School safety & Security	STATE		
301	Infrastructure Fund	LOCAL	4	
342	Indian Ed Grant	FEDERAL	S060A042193	84.060A
343	Indian Ed - Private Donations	LOCAL		
361	Title II Part A	FEDERAL		84.367
362	Title II Part A	FEDERAL		84.367
381	IDEA Part B	FEDERAL		84.027
382	IDEA Part B	FEDERAL		84.027
391	Gifted and Talented	STATE		State
392	Gifted and Talented	STATE		State
402	Title VI-Part B - Rural Low Income	STATE		84-358B
458	PTA	LOCAL		
461	Tiger Fund	LOCAL		
462	MISC DONATIONS L	LOCAL	NONE	LOCAL
465	EMVS Exxon Grant	LOCAL	10	
466	Eastgate Exxon Grant	LOCAL		
472	Radley Exxon Grant	LOCAL		
476	Prickley Pear Mini Grant	STATE		
481	EvMS Board of Crime Control	STATE		16.540
482	EvMS Board of Crime Control	STATE		16.540
483	We Are East Helena	LOCAL		
484	Radley Board of Crime Control	STATE		
494	CSCT	LOCAL		
496	Montana Medicare Claim	LOCAL		
501	Medicaid Payments	LOCAL		
503	Allegiance Flex	LOCAL		



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
515	Target Grant	LOCAL		
516	Rhysical Ed-Zumbathon	LOCAL		
521	Harvesting Hearts	LOCAL		
522	Summer PAcKet Program	LOCAL		
523	Title I - Part A Academic Achievement	STATE		
524	After School Program	LOCAL		
600	Multi District Agreement	FEDERAL		
911	Budget Amendment			



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FY2012-13

Submit ID: 0492-80942910

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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)	905,061.30	68,617.66	248,287.29	90,239.06
02	Taxes Receivable - Real and Personal (120-149)	49,896.04	6,458.78	1,887.60	
03	Taxes Receivable - Protested (150-159)	10,630.40	1,304.35	452.73	
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	965,587.74	76,380.79	250,627.62	90,239.06
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	60,526.44	7,763.13	2,340.33	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	60,526.44	7,763.13	2,340.33	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	306,885.70	7,897.56		
48	Fund Balance for Budget	598,175.60	60,720.10	248,287.29	90,239.06
52	TOTAL FUND BALANCE/EQUITY	905,061.30	68,617.66	248,287.29	90,239.06
53	TOTAL LIABILITIES AND FUND BALANCE	965,587.74	76,380.79	250,627.62	90,239.06



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FY2012-13

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0492 East Helena Elem

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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)		210,543.26	437,310.28	23,928.45
02	Taxes Receivable - Real and Personal (120-149)				448.97
03	Taxes Receivable - Protested (150-159)				95.34
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		8,425.26	40,288.81	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		218,968.52	477,599.09	24,472.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				544.31
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				544.31
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			6,496.23	
48	Fund Balance for Budget		218,968.52	471,102.86	23,928.45
52	TOTAL FUND BALANCE/EQUITY		218,968.52	477,599.09	23,928.45
53	TOTAL LIABILITIES AND FUND BALANCE		218,968.52	477,599.09	24,472.76



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FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

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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)				469.56
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				469.56
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				469.56
52	TOTAL FUND BALANCE/EQUITY				469.56
53	TOTAL LIABILITIES AND FUND BALANCE				469.56



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

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Balance Sheet

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)	131,734.27	54,598.03		404,105.89
02	Taxes Receivable - Real and Personal (120-149)	3,194.71			10,559.56
03	Taxes Receivable - Protested (150-159)	703.62			3,543.90
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	135,632.60	54,598.03		418,209.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,898.33			14,103.46
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,898.33			14,103.46
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	15,550.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	116,184.27	54,598.03		404,105.89
52	TOTAL FUND BALANCE/EQUITY	131,734.27	54,598.03		404,105.89
53	TOTAL LIABILITIES AND FUND BALANCE	135,632.60	54,598.03		418,209.35



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FY2012-13

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25 Lewis & Clark County
0492 East Helena Elem

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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)		51,063.00		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		51,063.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		51,063.00		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		51,063.00		
53	TOTAL LIABILITIES AND FUND BALANCE		51,063.00		



Trustees' Financial Summary

FY2012-13

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0492 East Helena Elem

**** Recalculated ****

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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				



Trustees' Financial Summary

FY2012-13

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25 Lewis & Clark County
0492 East Helena Elem

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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)			120,735.40	
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			120,735.40	
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)			17,450.40	
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			103,285.00	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			120,735.40	
53	TOTAL LIABILITIES AND FUND BALANCE			120,735.40	



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

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Balance Sheet

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)		37,290.51	42,097.64	
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		37,290.51	42,097.64	
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		37,290.51	42,097.64	
52	TOTAL FUND BALANCE/EQUITY		37,290.51	42,097.64	
53	TOTAL LIABILITIES AND FUND BALANCE		37,290.51	42,097.64	



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

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Balance Sheet

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)	252,654.50	49,304.06		
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	252,654.50	49,304.06		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	252,654.50	49,304.06		
35	TOTAL LIABILITIES	252,654.50	49,304.06		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	252,654.50	49,304.06		



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

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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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FY2012-13

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25 Lewis & Clark County
0492 East Helena Elem

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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	2012 Value	2013 Value
1110 District Tax Levy	1,422,098.19	1,417,389.59
1190 Penalties and Interest on Taxes	7,676.40	6,651.09
1310 Individual Tuition	11,225.50	15,345.75
1510 Interest Earnings	3,736.24	3,619.72
3110 Direct State Aid	2,761,938.38	2,812,067.30
3111 Quality Educator	249,775.58	249,544.39
3112 At Risk Student	24,148.70	27,855.53
3113 Indian Education For All	23,888.40	23,745.60
3114 American Indian Achievement Gap	21,800.00	20,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	184,291.38	174,601.19
3120 State Guaranteed Tax Base Aid	1,569,449.35	1,606,399.80
3444 State School Block Grant	150,092.70	158,988.22
3446 SB372 Block Grant Reimbursement	0.00	2,501.16
6100 Material Prior Period Revenue Adjustments	7,906.84	2,538.83
7810 Education Jobs Fund	3,239.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,441,266.95	6,521,848.17

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,188,569.64	3,174,940.53
2XX Personal Services - Employee Benefits	417,175.70	428,788.88
3XX Purchased Professional and Technical Services	20,662.39	8,712.41
4XX Purchased Property Services	12,968.64	7,914.07
5XX Other Purchased Services	10,901.14	23,396.32
6XX Supplies and Materials	451,012.01	589,081.28
7XX Property and Equipment Acquisition	0.00	19,318.00
21XX Support Services - Students		
1XX Personal Services - Salaries	148,005.04	151,722.16
2XX Personal Services - Employee Benefits	29,696.09	31,712.37
3XX Purchased Professional and Technical Services	162.00	255.00
6XX Supplies and Materials	744.35	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	175,532.04	176,688.71
2XX Personal Services - Employee Benefits	19,145.48	20,084.54
4XX Purchased Property Services	149.98	0.00
6XX Supplies and Materials	14,203.20	7,891.38
23XX Support Services - General Administration		
1XX Personal Services - Salaries	107,719.19	120,451.56



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

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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits	18,211.29	19,808.07
			3XX Purchased Professional and Technical Services	5,695.47	6,897.59
			5XX Other Purchased Services	83,026.53	50,567.25
			6XX Supplies and Materials	8,495.40	5,454.94
			810 Dues and Fees	8,502.00	10,084.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	359,691.53	354,073.49
			2XX Personal Services - Employee Benefits	61,468.95	65,382.53
			5XX Other Purchased Services	1,588.55	2,105.38
			6XX Supplies and Materials	1,386.52	1,828.68
			810 Dues and Fees	1,620.00	1,620.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	72,466.13	73,650.81
			2XX Personal Services - Employee Benefits	16,548.33	17,668.66
			3XX Purchased Professional and Technical Services	7,000.00	7,000.00
			5XX Other Purchased Services	2,093.61	4,757.57
			6XX Supplies and Materials	9,824.39	9,993.52
			810 Dues and Fees	417.00	339.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	213,912.23	208,840.10
			2XX Personal Services - Employee Benefits	50,369.45	44,411.95
			3XX Purchased Professional and Technical Services	26,130.80	19,403.65
			4XX Purchased Property Services	311,559.34	279,759.39
			5XX Other Purchased Services	0.00	228.14
			6XX Supplies and Materials	100,379.33	101,227.94
			7XX Property and Equipment Acquisition	20,367.73	5,699.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	2,621.50	2,541.49
			2XX Personal Services - Employee Benefits	207.19	227.07
			6XX Supplies and Materials	0.00	806.97
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	345,038.72	338,548.15
			2XX Personal Services - Employee Benefits	8,438.37	22,717.17
			3XX Purchased Professional and Technical Services	35,119.00	21,172.00
			5XX Other Purchased Services	0.00	102.83
			6XX Supplies and Materials	440.19	571.64
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,109.47	6,477.79
			2XX Personal Services - Employee Benefits	6.74	434.65
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	13,573.74	13,443.40



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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	2012 Value	2013 Value
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,500.00	0.00
			2XX Personal Services - Employee Benefits	100.00	0.00
			5XX Other Purchased Services	1,154.04	0.00
			6XX Supplies and Materials	899.73	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,686.85	5,625.05
			2XX Personal Services - Employee Benefits	272.68	302.63
			6XX Supplies and Materials	300.00	0.00
			7XX Property and Equipment Acquisition	0.00	8,000.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	16,967.00	18,060.00
			2XX Personal Services - Employee Benefits	95.56	103.29
	266 SB348 School safety & Security				
		998 School Safety Transfers to Building Reserve Fund			
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	0.00	51,063.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,413,932.25	6,541,956.00

Schedule Of Changes Worksheet

Beginning Fund Balance					817,364.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,521,848.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,541,956.00	(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	306,885.70	Less Last Year	199,081.28	(4b)	107,804.42	
Ending Fund Balance (1 + 2 - 3 + 4)					107,804.42	(4)
					905,061.30	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	157,061.49	185,693.32
1190 Penalties and Interest on Taxes	935.85	794.69
1510 Interest Earnings	118.17	109.96
2220 County On-Schedule Trans Reimb	45,768.38	45,121.23
3210 State On-Schedule Trans Reimb	45,768.38	45,121.23
3444 State School Block Grant	14,371.86	15,345.72
3446 SB372 Block Grant Reimbursement	0.00	273.82
6100 Material Prior Period Revenue Adjustments	7.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	264,031.83	292,459.97

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	172,522.18	174,313.03
2XX Personal Services - Employee Benefits	20,772.73	21,599.26
3XX Purchased Professional and Technical Services	3,574.44	7,248.95
4XX Purchased Property Services	32,210.65	34,692.02
5XX Other Purchased Services	12,742.23	14,140.12
6XX Supplies and Materials	39,912.71	45,258.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	281,734.94	297,252.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						65,512.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						292,459.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						297,252.00	(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	7,897.56	Less Last Year	0.00	(4b)		7,897.56	
						7,897.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						68,617.66	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	63,000.65	52,934.45
1190 Penalties and Interest on Taxes	324.20	284.64
1510 Interest Earnings	602.67	712.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,927.52	53,931.81

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		194,355.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		53,931.81	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		248,287.29	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	247.78	234.53
1634 Daily Ala Carte Sales	162,532.57	151,895.69
4550 Federal Child Nutrition	253,062.15	293,357.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	415,842.50	445,487.23

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	200,318.83	197,823.95
2XX Personal Services - Employee Benefits	36,513.62	39,381.29
3XX Purchased Professional and Technical Services	672.99	9.90
4XX Purchased Property Services	7,251.15	3,412.83
5XX Other Purchased Services	675.79	1,213.41
6XX Supplies and Materials	172,004.64	194,555.47
7XX Property and Equipment Acquisition	3,056.68	0.00
810 Dues and Fees	1,528.70	1,505.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	422,022.40	437,902.23

Schedule Of Changes Worksheet

Beginning Fund Balance	82,654.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	445,487.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	437,902.23	(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)	90,239.06	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	577.49	433.26
2240 County Retirement Distribution	746,150.00	826,585.02
6100 Material Prior Period Revenue Adjustments	0.00	-5,677.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	746,727.49	821,340.99

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	479,349.40	506,787.44
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	22,540.69	23,330.81
222X Educational Media Services		
2XX Personal Services - Employee Benefits	27,531.00	27,810.88
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	16,322.84	18,322.54
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	54,389.34	54,269.74
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,621.59	10,849.13
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	29,782.16	29,306.47
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	23,992.32	24,354.50
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	50,454.73	49,975.77
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	72.48	427.53
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,395.15	1,713.69
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	787.02
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,451.46	2,802.94
910 Food Services		



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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	2012 Value	2013 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	26,846.84	26,345.79
910	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	31,518.19	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				778,268.19	777,084.25

Schedule Of Changes Worksheet

Beginning Fund Balance					174,711.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					821,340.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					777,084.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					218,968.52	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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	2013 Value
142 Title I - Part A Improving Basic Education	
4200 Title I, Part A, Improving Basic Programs	249,169.00
152 21 Century Grant	
4340 Title IV, Part B, 21st Century Community Learning Centers	109,934.00
162 EHPS Cost Analysis Soil Remediation	
3290 State - Other State Grants	25,956.00
200 Indirect Cost Pool	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	9.38
201 Multidistrict Agreement	
3290 State - Other State Grants	17,277.76
202 Ipad Fees	
1920 Contributions/Donations from Private Sources	2,520.00
203 Heathier U.S. School	
4650 Federal Miscellaneous Grants from OPI	1,000.00
210 DNCR ARRA Biomass Grant	
4700 Federal Miscellaneous Grants from other State Agencies	3,500.00
301 Infrastructure Fund	
1920 Contributions/Donations from Private Sources	10,939.18
342 Indian Ed Grant	
4130 Title VII Indian Education	24,913.00
362 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	74,807.00
382 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	41,787.22
392 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,477.00
402 Title VI-Part B - Rural Low Income	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	7,436.00
458 PTA	
1920 Contributions/Donations from Private Sources	9,083.69
461 Tiger Fund	
1920 Contributions/Donations from Private Sources	1,708.95
462 MISC DONATIONS	
1920 Contributions/Donations from Private Sources	6,779.33
465 EMVS Exxon Grant	
1920 Contributions/Donations from Private Sources	8,121.33
466 Eastgate Exxon Grant	
1920 Contributions/Donations from Private Sources	7,144.56
472 Radley Exxon Grant	



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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	2013 Value
472 Radley Exxon Grant	
1920 Contributions/Donations from Private Sources	6,492.57
476 Prickley Pear Mini Grant	
1920 Contributions/Donations from Private Sources	600.00
481 EvMS Board of Crime Control	
4700 Federal Miscellaneous Grants from other State Agencies	30,953.00
483 We Are East Helena	
1920 Contributions/Donations from Private Sources	412.00
494 CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	328,139.01
496 Montana Medicare Claim	
3357 Montana Administrative Claiming Reimbursement	10,074.83
501 Medicaid Payments	
3355 Medicaid - Miscellaneous	13,564.44
503 Allegiance Flex	
1920 Contributions/Donations from Private Sources	1,612.00
515 Target Grant	
1920 Contributions/Donations from Private Sources	56.03
516 Rphysical Ed-Zumbathon	
1920 Contributions/Donations from Private Sources	1,052.00
521 Harvesting Hearts	
1920 Contributions/Donations from Private Sources	6,690.00
524 After School Program	
1920 Contributions/Donations from Private Sources	11,195.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,015,404.28

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

PRC Program Function Object	2013 Value
142 Title I - Part A Improving Basic Education	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	176,619.46
2XX Personal Services - Employee Benefits	44,344.07
3XX Purchased Professional and Technical Services	2,250.00
4XX Purchased Property Services	25,954.50
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.97



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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	2013 Value
		142	Subtotal	249,169.00
152	21 Century Grant			
	434 Title IV, Part B, 21st Century Community Learning Centers			
	1XXX Instruction			
		1XX	Personal Services - Salaries	70,260.00
		2XX	Personal Services - Employee Benefits	10,004.00
		3XX	Purchased Professional and Technical Services	10,230.56
		5XX	Other Purchased Services	7,852.39
		6XX	Supplies and Materials	11,585.18
		152	Subtotal	109,932.13
162	EHPS Cost Analysis Soil Remediation			
	329 State Miscellaneous Grants			
	1XXX Instruction			
		3XX	Purchased Professional and Technical Services	25,956.00
201	Multidistrict Agreement			
	329 State Miscellaneous Grants			
	1XXX Instruction			
		4XX	Purchased Property Services	12,277.76
203	Healthier U.S. School			
	465 Federal Miscellaneous Grants from OPI			
	1XXX Instruction			
		6XX	Supplies and Materials	1,000.00
261	Indian Ed for All One Time Monies			
	365 Indian Education for All - OTO & Ongoing			
	1XXX Instruction			
		1XX	Personal Services - Salaries	5,426.68
		2XX	Personal Services - Employee Benefits	1,518.48
		261	Subtotal	6,945.16
264	Full Time Kindergarten			
	367 OTO Full-time Kindergarten Start-up			
	1XXX Instruction			
		1XX	Personal Services - Salaries	7,864.05
		2XX	Personal Services - Employee Benefits	2,237.58
		264	Subtotal	10,101.63
342	Indian Ed Grant			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		1XX	Personal Services - Salaries	19,442.56
		2XX	Personal Services - Employee Benefits	5,470.44



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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	2013 Value
			342 Subtotal	24,913.00
343	Indian Ed - Private Donations			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	165.00
362	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX Instruction			
			1XX Personal Services - Salaries	59,974.52
			2XX Personal Services - Employee Benefits	14,824.41
	62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs	8.07
			362 Subtotal	74,807.00
382	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
			1XX Personal Services - Salaries	33,355.70
			2XX Personal Services - Employee Benefits	8,431.52
			382 Subtotal	41,787.22
391	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
	1XXX Instruction			
			6XX Supplies and Materials	727.00
392	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
	1XXX Instruction			
			1XX Personal Services - Salaries	1,918.66
			2XX Personal Services - Employee Benefits	558.34
			392 Subtotal	2,477.00
402	Title VI-Part B - Rural Low Income			
	437 Title VI, Part B, Subpart 2, Rural Low-Income Schools			
	1XXX Instruction			
			1XX Personal Services - Salaries	5,881.93
			2XX Personal Services - Employee Benefits	1,553.73
	62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs	0.34
			402 Subtotal	7,436.00
458	PTA			



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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	2013 Value
458	PTA			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	10,691.16
461	Tiger Fund			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	3,059.16
462	MISC DONATIONS	L		
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			1XX Personal Services - Salaries	129.86
			5XX Other Purchased Services	1,699.50
			6XX Supplies and Materials	8,742.86
			462 Subtotal	10,572.22
465	EMVS Exxon Grant			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	1,974.39
466	Eastgate Exxon Grant			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	2,688.37
472	Radley Exxon Grant			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			1XX Personal Services - Salaries	1,575.00
			2XX Personal Services - Employee Benefits	237.09
			6XX Supplies and Materials	4,994.59
			472 Subtotal	6,806.68
476	Prickley Pear Mini Grant			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			3XX Purchased Professional and Technical Services	600.00
481	EvMS Board of Crime Control			
	470 Federal Miscellaneous Grants from other State Agencies			
	1XXX Instruction			
			1XX Personal Services - Salaries	8,545.02
			2XX Personal Services - Employee Benefits	1,136.04
			6XX Supplies and Materials	21,271.94



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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	2013 Value
481 Subtotal	30,953.00
483 We Are East Helena	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	300.00
494 CSCT	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	339,464.93
501 Medicaid Payments	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	429.77
2XX Personal Services - Employee Benefits	100.85
5XX Other Purchased Services	534.65
6XX Supplies and Materials	12,097.84
501 Subtotal	13,163.11
515 Target Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	149.95
521 Harvesting Hearts	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,453.35
522 Summer PAcKet Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	197.77
523 Title I - Part A Academic Achievement	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	3,897.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	993,664.99



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance					462,642.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,015,404.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					993,664.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	6,496.23	Less Last Year	13,278.67	(4b)	-6,782.44	
					-6,782.44	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					477,599.09	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
142 Title I - Part A Improving Basic Education	249,169.00	249,169.00	0.00
152 21 Century Grant	109,934.00	109,932.13	1.87
162 EHPS Cost Analysis Soil Remediation	25,956.00	25,956.00	0.00
200 Indirect Cost Pool	9.38	0.00	9.38
201 Multidistrict Agreement	17,277.76	12,277.76	5,000.00
202 iPad Fees	2,520.00	0.00	2,520.00
203 Heathier U.S. School	1,000.00	1,000.00	0.00
210 DNCR ARRA Biomass Grant	3,500.00	0.00	3,500.00
261 Indain Ed for All One Time Monies	0.00	6,945.16	-6,945.16
264 Full Time Kindergarten	0.00	10,101.63	-10,101.63
301 Infrastructure Fund	10,939.18	0.00	10,939.18
342 Indian Ed Grant	24,913.00	24,913.00	0.00
343 Indian Ed - Private Donations	0.00	165.00	-165.00
362 Title II Part A	74,807.00	74,807.00	0.00
382 IDEA Part B	41,787.22	41,787.22	0.00
391 Gifted and Talented	0.00	727.00	-727.00
392 Gifted and Talented	2,477.00	2,477.00	0.00
402 Title VI-Part B - Rural Low Income	7,436.00	7,436.00	0.00
458 PTA	9,083.69	10,691.16	-1,607.47
461 Tiger Fund	1,708.95	3,059.16	-1,350.21
462 MISC DONATIONS L	6,779.33	10,572.22	-3,792.89
465 EMVS Exxon Grant	8,121.33	1,974.39	6,146.94



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
466 Eastgate Exxon Grant	7,144.56	2,688.37	4,456.19
472 Radley Exxon Grant	6,492.57	6,806.68	-314.11
476 Prickley Pear Mini Grant	600.00	600.00	0.00
481 EvMS Board of Crime Contol	30,953.00	30,953.00	0.00
483 We Are East Helena	412.00	300.00	112.00
494 CSCT	328,139.01	339,464.93	-11,325.92
496 Montana Medicare Claim	10,074.83	0.00	10,074.83
501 Medicaid Payments	13,564.44	13,163.11	401.33
503 Allegiance Flex	1,612.00	0.00	1,612.00
515 Target Grant	56.03	149.95	-93.92
516 Rhysical Ed-Zumbathon	1,052.00	0.00	1,052.00
521 Harvesting Hearts	6,690.00	1,453.35	5,236.65
522 Summer PAcet Program	0.00	197.77	-197.77
523 Title I - Part A Academic Achievement	0.00	3,897.00	-3,897.00
524 After School Program	11,195.00	0.00	11,195.00
Total	1,015,404.28	993,664.99	21,739.29



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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	2012 Value	2013 Value
1110 District Tax Levy	12,658.51	12,883.54
1190 Penalties and Interest on Taxes	65.72	57.85
1340 Fees for Adult Education	15,368.00	14,929.00
1510 Interest Earnings	105.20	101.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,197.43	27,971.78

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	12,620.53	14,491.37
2XX Personal Services - Employee Benefits	115.00	144.37
5XX Other Purchased Services	839.00	1,859.75
6XX Supplies and Materials	13,090.72	14,140.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,665.25	30,635.97

Schedule Of Changes Worksheet

Beginning Fund Balance	26,592.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,971.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,635.97	(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)	23,928.45	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	93,198.97	93,695.65
1190 Penalties and Interest on Taxes	502.39	418.43
3281 State Technology Aid	6,978.18	6,922.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,679.54	101,036.70

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	116,138.34	48,152.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	116,138.34	48,152.31

Schedule Of Changes Worksheet

Beginning Fund Balance	140,648.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101,036.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,152.31	(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	15,550.00	
Less Last Year	77,349.00	(4b)
	-61,799.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	131,734.27	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
3445 State Combined Fund School Block Grant	8,812.47	13,475.76
3447 SB372 Combined Block Grant Reimbursement	0.00	1,311.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,812.47	14,786.94

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	14,369.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	14,369.85

Schedule Of Changes Worksheet

Beginning Fund Balance	54,180.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,786.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,369.85	(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)	54,598.03	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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	2012 Value	2013 Value
1110 District Tax Levy	576,368.80	272,518.46
1190 Penalties and Interest on Taxes	1,895.83	2,375.35
1510 Interest Earnings	3,208.23	1,558.25
1920 Contributions/Donations from Private Sources	0.00	236.77
3120 State Guaranteed Tax Base Aid	231,054.09	231,658.52
5120 Proceeds from Refunding Bonds	2,534,937.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,347,464.10	508,347.35

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	250.02	322.16
840 Principal On Debt	490,000.00	420,000.00
850 Interest on Debt	74,821.25	63,285.83
860 Agent Fees/Issuance Costs	300.00	300.00
63XX Refunding Bonds Used to Retire Old Issues		
840 Principal On Debt	2,425,000.00	0.00
850 Interest on Debt	52,800.25	0.00
860 Agent Fees/Issuance Costs	53,352.45	0.00
911 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	608,646.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,705,169.97	483,907.99



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						379,666.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						508,347.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						483,907.99	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						404,105.89	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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	2012 Value	2013 Value
266 SB348 School safety & Security		
5301 School Safety and Security Transfer	0.00	51,063.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	51,063.00

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,063.00	(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)	51,063.00	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	357.40	364.27
1920 Contributions/Donations from Private Sources	68,181.76	66,572.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,539.16	66,936.80

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	7,030.24	2,191.07
5XX Other Purchased Services	54,000.00	50,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	61,030.24	52,191.07

Schedule Of Changes Worksheet

Beginning Fund Balance		105,989.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		66,936.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		52,191.07	(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	17,450.40		
Less Last Year	17,450.40		
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		120,735.40	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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	2012 Value	2013 Value
1510 Interest Earnings	303.06	42.42
3250 Montana Digital Academy	5,869.74	14,711.07
5700 Resources Transferred from Other School Districts or Cooperatives	200,002.72	0.00
600 Multi District Agreement		
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	43,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	206,175.52	57,753.49

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

PRC Program Function Object	2012 Value	2013 Value
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	2,000.00	12,668.40
2XX Personal Services - Employee Benefits	321.19	2,042.70
600 Multi District Agreement		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	75,663.40
6XX Supplies and Materials	133,942.81	0.00
600 Subtotal	133,942.81	75,663.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	136,264.00	90,374.50



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						69,911.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						57,753.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						90,374.50	(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)						37,290.51	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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	2012 Value	2013 Value
1510 Interest Earnings	10.14	5.60
1700 Student Extracurricular Activity Receipts	108,848.05	105,055.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	108,858.19	105,061.53

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	111,425.96	106,660.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	111,425.96	106,660.43

Schedule Of Changes Worksheet

Beginning Fund Balance	43,696.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	105,061.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,660.43	(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)	42,097.64	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	135,442.82	136,174.64
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	20,196.10	21,801.33
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	2,945,873.03	2,988,306.24
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	229,345.04	133,675.71
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	569.82	39.95
XX	XXX 26XX 41X	Energy Utility Services	294,057.46	218,926.65
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	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	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	174,601.19
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	174,601.19

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	58,196.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	251,424.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	396,555.19
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 FY2015 Maximum Budget: 100%



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	338,548.15	0.00	0.00	0.00	
280	1XXX	2XX	22,717.17	0.00	0.00	0.00	
280	1XXX	3XX	21,172.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	102.83	0.00	0.00	0.00	
280	1XXX	6XX	571.64	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	13,443.40	0.00	0.00	0.00	
Totals			396,555.19	0.00	0.00	0.00	396,555.19

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 FY13.



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,602,086.00	0.00	0.00	0.00	1,602,086.00
Buildings	12,321,543.00	2,631.00	0.00	0.00	12,324,174.00
Machinery and Equipment	1,408,097.12	11,514.88	19,000.00	0.00	1,438,612.00
Totals at Historical Cost	15,331,726.12	14,145.88	19,000.00	0.00	15,364,872.00
Less Accumulated Depreciation For:					
Improvement Accum	28,711.20	0.00	3,606.94	0.00	32,318.14
Building Accum	5,002,606.96	0.00	269,392.56	0.00	5,271,999.52
Machinery and Equipment Accum	924,036.36	0.00	95,963.80	0.00	1,020,000.16
Total Accumulated Depreciation	5,955,354.52	0.00	368,963.30	0.00	6,324,317.82
Governmental Activities, Capital Assets, net	9,376,371.60	14,145.88	-349,963.30	0.00	9,040,554.18

* 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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	281,896.40	0.00	0.00
Support Services Students (21XX)	323.75	0.00	0.00
General Administration (23XX)	950.00	0.00	0.00
Operations and Maintenance (26XX)	5,058.64	0.00	0.00
Transportation (27XX)	77,657.88	0.00	0.00
Food Service (31XX)	3,076.63	0.00	0.00
Total Depreciation for FY2013	368,963.30	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0492-80942910

25 Lewis & Clark County
0492 East Helena Elem

**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
05/22/2012	1,296,890.00	0.00	224,616.00	0.00	1,072,274.00	235,312.00	836,962.00
05/22/2012	1,128,110.00	0.00	195,384.00	0.00	932,726.00	204,688.00	728,038.00
Compensated Absences	481,994.04	20,291.79	0.00	0.00	502,285.83	0.00	502,285.83
Other Post Employment Benefits	1,864,304.00	0.00	0.00	1,864,304.00	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	4,771,298.04	20,291.79	420,000.00	1,864,304.00	2,507,285.83	440,000.00	2,067,285.83

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

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