



Trustees' Financial Summary

FY2005-06

Submit ID: 0320-54363072

**15 Flathead County
0320 Helena Flats Elem**

Due Dates:

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

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

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

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Tonnie Decker

Phone #: (406) 257-2301

(Signature)

(Date)

Chair, Board of Trustees Jason Kleiin

(Signature)

(Date)

County Superintendent Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY06 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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PRC	Title	Project Type	Project Number	CFDA #
100	DONATION FOR ST. SUPPLIES	LOCAL		
105	Round Up For Safety	LOCAL		
135	Gifted and Talented	STATE	1503201135	State
145	Title II Part A	FEDERAL	1503201145	84.367
206	energy relief	STATE	1503201206	
215	Local interest	LOCAL		
226	Rural Low Income (Title VI-B-2)	FEDERAL	1503201226	84.358B
235	Kindergarten Enrichment	LOCAL		
275	bike path	LOCAL		
306	nortel rebate	LOCAL		
315	Title I, Part A, Accountability	FEDERAL	1503201315	84.348A
365	E-rate	LOCAL		
395	Title V Part A	FEDERAL	1503201395	84.298
500	computer ink refills	LOCAL		
605	Title II, Part D, Ed Technology	FEDERAL	1503201605	84.318
775	IDEA Part B	FEDERAL	1503201775	84.027



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	159,344.50	811.24		16,873.30
02	Taxes Receivable - Real and Personal (120-149)	45,430.10	1,620.17		
03	Taxes Receivable - Protested (150-159)	1,692.26			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	2,989.71			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	209,456.57	2,431.41		16,873.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	47,122.36	1,620.17		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	47,122.36	1,620.17		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	2,989.71			
37	Reserve for Encumbrances (953)	50,689.24			
48	Fund Balance for Budget (961-970)	108,655.26	811.24		16,873.30
52	TOTAL FUND BALANCE/EQUITY	162,334.21	811.24		16,873.30
53	TOTAL LIABILITIES AND FUND BALANCE	209,456.57	2,431.41		16,873.30



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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)	2,998.83	40,686.56	49,530.29	
02	Taxes Receivable - Real and Personal (120-149)	7,047.25			
03	Taxes Receivable - Protested (150-159)	156.46			
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	10,202.54	40,686.56	49,530.29	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,203.71			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,203.71			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			329.06	
48	Fund Balance for Budget (961-970)	2,998.83	40,686.56	49,201.23	
52	TOTAL FUND BALANCE/EQUITY	2,998.83	40,686.56	49,530.29	
53	TOTAL LIABILITIES AND FUND BALANCE	10,202.54	40,686.56	49,530.29	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,647.05	6,680.69
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			3,647.05	6,680.69
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 (961-970)			3,647.05	6,680.69
52	TOTAL FUND BALANCE/EQUITY			3,647.05	6,680.69
53	TOTAL LIABILITIES AND FUND BALANCE			3,647.05	6,680.69



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	6,408.59	4,848.50		360.91
02	Taxes Receivable - Real and Personal (120-149)	7,227.66			
03	Taxes Receivable - Protested (150-159)	631.30			
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	14,267.55	4,848.50		360.91
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,858.96			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,858.96			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	5,491.01			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	917.58	4,848.50		360.91
52	TOTAL FUND BALANCE/EQUITY	6,408.59	4,848.50		360.91
53	TOTAL LIABILITIES AND FUND BALANCE	14,267.55	4,848.50		360.91



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4.79		
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		4.79		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		4.79		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		4.79		
53	TOTAL LIABILITIES AND FUND BALANCE		4.79		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	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 CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
48	Fund Balance for Budget (961-970)				
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		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			20,989.20	
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			20,989.20	
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)				
52	TOTAL FUND BALANCE/EQUITY			20,989.20	
53	TOTAL LIABILITIES AND FUND BALANCE			20,989.20	



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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)	38,476.95	21,878.09		
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	38,476.95	21,878.09		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	.04			
23	Warrants Payable (620)	38,476.91	21,878.09		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	38,476.95	21,878.09		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	38,476.95	21,878.09		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (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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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	282,990.77	289,873.91
1112 District Levy - Personal Property	22,203.09	32,479.65
1113 District Levy - Heavy Motor Vehicles	14,045.83	0.00
1190 Penalties and Interest on Taxes	3,173.21	4,276.41
1510 Interest Earnings	2,597.43	6,875.07
1900 Other Revenue from Local Sources	1,194.90	991.00
3110 Direct State Aid	438,571.16	446,778.07
3115 State Spec Ed Allowable Cost Pymt to Districts	35,954.88	34,768.72
3120 State Guaranteed Tax Base Aid	205,072.85	202,814.40
3440 State HB20/SB417 Prop Tax Reimb	1,796.17	1,347.44
3444 State School Block Grant	47,993.11	48,357.86
3445 State Combined Fund School Block Grant	0.00	4,307.99
6100 Material Prior Period Revenue Adjustments	209.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,055,802.65	1,072,870.52

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	454,629.06	474,304.56
2XX Personal Services - Employee Benefits	73,123.98	78,257.27
3XX Purchased Professional and Technical Services	647.23	2,745.28
4XX Purchased Property Services	138.00	215.34
5XX Other Purchased Services	120.00	0.00
6XX Supplies and Materials	38,900.49	48,632.90
810 Dues and Fees	100.00	100.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	3,150.00
5XX Other Purchased Services	7,119.15	3,105.04
810 Dues and Fees	500.00	800.00
8XX Other Expenditures	0.00	20.00
222X Educational Media Services		
1XX Personal Services - Salaries	46,141.00	46,836.88
2XX Personal Services - Employee Benefits	5,444.56	5,462.16
3XX Purchased Professional and Technical Services	275.00	0.00
6XX Supplies and Materials	6,851.14	124.66
23XX Support Services - General Administration		
1XX Personal Services - Salaries	91,801.94	97,705.24
2XX Personal Services - Employee Benefits	16,339.01	16,028.43



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	16,960.80	14,680.99
		5XX	Other Purchased Services	8,533.00	10,896.60
		6XX	Supplies and Materials	4,767.27	2,320.87
		810	Dues and Fees	1,077.00	1,117.00
		8XX	Other Expenditures	0.00	91.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	31,200.00	32,240.00
		2XX	Personal Services - Employee Benefits	5,253.36	5,228.66
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	15,998.15	33,732.00
		2XX	Personal Services - Employee Benefits	4,101.11	4,679.82
		3XX	Purchased Professional and Technical Services	13,062.09	81.24
		4XX	Purchased Property Services	54,042.62	47,069.45
		5XX	Other Purchased Services	12,140.17	12,627.06
		6XX	Supplies and Materials	10,848.13	16,722.44
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,010.00	3,086.54
		2XX	Personal Services - Employee Benefits	25.20	35.25
		4XX	Purchased Property Services	396.93	2,372.95
		5XX	Other Purchased Services	150.00	213.97
		6XX	Supplies and Materials	1,022.14	958.51
		8XX	Other Expenditures	250.00	65.50
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	23,786.90	0.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	3,368.77	4,094.12
		850	Interest on Debt	2,625.47	2,021.89
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	41,101.06	44,479.84
		2XX	Personal Services - Employee Benefits	8,946.31	9,678.32
		3XX	Purchased Professional and Technical Services	0.00	310.00
		6XX	Supplies and Materials	4,950.08	594.78
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services	1,555.00	454.26
	221X	Improvement of Instruction Services			
		3XX	Purchased Professional and Technical Services	0.00	483.50
		5XX	Other Purchased Services	0.00	269.97



Trustees' Financial Summary

FY2005-06

Submit ID: 0320-54363072

15 Flathead County
0320 Helena Flats Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	255.00
		2XX	Personal Services - Employee Benefits	0.00	2.91
		5XX	Other Purchased Services	0.00	1,005.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	5,778.75
		2XX	Personal Services - Employee Benefits	0.00	65.99
		6XX	Supplies and Materials	0.00	6.33
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,116.26	0.00
		2XX	Personal Services - Employee Benefits	3,923.76	4,878.88
		6XX	Supplies and Materials	522.34	59.96
470	Federal Miscellaneous Grants from other State Agencies				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	14,363.00	0.00
		2XX	Personal Services - Employee Benefits	2,302.83	0.00
		6XX	Supplies and Materials	946.91	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	3,350.00	3,350.00
		2XX	Personal Services - Employee Benefits	28.04	38.26
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	3,379.00	738.75
		2XX	Personal Services - Employee Benefits	28.28	8.44
		5XX	Other Purchased Services	781.01	727.76
		6XX	Supplies and Materials	300.85	2,502.05
999	Undistributed				
	9999	Undistributed			
		971	Residual Equity Transfers Out	0.00	1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,043,344.40</u>	<u>1,049,012.37</u>



Trustees' Financial Summary

FY2005-06

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15 Flathead County

0320 Helena Flats Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					147,465.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,072,870.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,049,012.37	(3)
Increase/Decrease of Reserve for Inventories						
This Year	2,989.71	Less Last Year	2,756.27	(4a)	233.44	
Increase/Decrease of Reserve for Encumbrances						
This Year	50,689.24	Less Last Year	59,911.90	(4b)	-9,222.66	
					-8,989.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					162,334.21	(5)



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15 Flathead County
0320 Helena Flats Elem

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	321.95	19.92
1112 District Levy - Personal Property	5.52	33.14
1113 District Levy - Heavy Motor Vehicles	16.29	0.00
1190 Penalties and Interest on Taxes	0.40	1.96
1510 Interest Earnings	9.81	30.11
3440 State HB20/SB417 Prop Tax Reimb	0.00	0.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	353.97	85.34

Schedule of Changes Worksheet

Beginning Fund Balance	725.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	85.34	(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)	811.24	(5)



Trustees' Financial Summary

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15 Flathead County
0320 Helena Flats Elem

12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	171.83	455.91
1621 Lunch Sales	15,042.90	21,183.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>15,214.73</u>	<u>21,639.38</u>

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	2,192.71
5XX Other Purchased Services	0.00	3,595.75
6XX Supplies and Materials	12,150.81	9,708.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>12,150.81</u>	<u>15,497.29</u>

Schedule of Changes Worksheet

Beginning Fund Balance	10,731.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,639.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,497.29	(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)	16,873.30	(5)



Trustees' Financial Summary

FY2005-06

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15 Flathead County
0320 Helena Flats Elem

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	7,376.09	25,404.73
1112 District Levy - Personal Property	1,156.59	1,134.42
1113 District Levy - Heavy Motor Vehicles	349.00	0.00
1190 Penalties and Interest on Taxes	166.49	245.17
1510 Interest Earnings	99.38	261.19
3440 State HB20/SB417 Prop Tax Reimb	36.60	8.52
3445 State Combined Fund School Block Grant	4,275.50	0.00
5200 Sale or Compensation for Loss of Assets	3.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,462.77	27,054.03

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	6,552.00	0.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	5,775.00	25,720.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,327.00	25,720.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,664.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,054.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,720.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	2,998.83	(5)



Trustees' Financial Summary

FY2005-06

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15 Flathead County
0320 Helena Flats Elem

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	469.61	1,324.10
2240 County Retirement Distribution	74,226.87	77,735.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,696.48	79,059.78

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	44,257.51	70,554.87
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,420.42	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,794.84	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,989.03	0.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,532.66	0.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	288.37	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,937.58	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	320.93	0.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	323.72	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,865.06	70,554.87



Trustees' Financial Summary

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15 Flathead County
0320 Helena Flats Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						32,181.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,059.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						70,554.87	(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)						40,686.56	(5)



Trustees' Financial Summary

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**15 Flathead County
0320 Helena Flats Elem**

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
105 Round Up For Safety	
1900 Other Revenue from Local Sources	1,800.00
135 Gifted and Talented	
3290 State - Other State Grants	2,105.00
145 Title II Part A	
4210 Title I, Part A, Accountability	12,911.00
206 energy relief	
3630 OTO State Energy Cost Relief & Transportation	2,686.38
215 Local interest	
1510 Interest Earnings	2,306.17
226 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,124.94
235 Kindergarten Enrichment	
1900 Other Revenue from Local Sources	30,800.00
306 nortel rebate	
1900 Other Revenue from Local Sources	1,000.00
315 Title I, Part A, Accountability	
4210 Title I, Part A, Accountability	22,820.00
365 E-rate	
1900 Other Revenue from Local Sources	1,332.72
395 Title V Part A	
4210 Title I, Part A, Accountability	1,044.00
605 Title II, Part D, Ed Technology	
4210 Title I, Part A, Accountability	697.00
775 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	2,561.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,188.41

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

PRC Program Function Object	2006 Value
100 DONATION FOR ST. SUPPLIES	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	329.06



Trustees' Financial Summary

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**15 Flathead County
0320 Helena Flats Elem**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
1XX Regular Education Programs - Elementary/Secondary	
105 Round Up For Safety	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	1,800.00
135 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	2,105.00
145 Title II Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12,273.39
2XX Personal Services - Employee Benefits	637.61
	12,911.00
145 Subtotal	
	12,911.00
215 Local interest	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	0.73
3XX Purchased Professional and Technical Services	678.48
	679.21
215 Subtotal	
	679.21
226 Rural Low Income (Title VI-B-2)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	130.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	40.00
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	16,379.22
2XX Personal Services - Employee Benefits	1,325.97
6XX Supplies and Materials	249.75



Trustees' Financial Summary

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15 Flathead County
0320 Helena Flats Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
226 Subtotal	18,124.94
235 Kindergarten Enrichment	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	41,930.48
2XX Personal Services - Employee Benefits	1,634.68
6XX Supplies and Materials	159.92
	43,725.08
235 Subtotal	
275 bike path	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	341.85
8XX Community Services Programs	
33XX Community Services	
3XX Purchased Professional and Technical Services	6,586.45
	6,928.30
275 Subtotal	
306 nortel rebate	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
5XX Other Purchased Services	11.49
52XX Capital Leases or Long Term Notes with Board of Investm	
840 Principal On Debt	127.85
850 Interest on Debt	390.85
	530.19
306 Subtotal	
315 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	21,104.00
2XX Personal Services - Employee Benefits	1,716.00
	22,820.00
315 Subtotal	



Trustees' Financial Summary

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**15 Flathead County
0320 Helena Flats Elem**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
365 E-rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	116.70
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	22.98
5XX Other Purchased Services	876.99
52XX Capital Leases or Long Term Notes with Board of Investm	
840 Principal On Debt	211.89
	1,228.56
365 Subtotal	1,228.56
395 Title V Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	750.39
2XX Personal Services - Employee Benefits	293.61
	1,044.00
395 Subtotal	1,044.00
605 Title II, Part D, Ed Technology	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	697.00
775 IDEA Part B	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	151.96
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	1,159.24
5XX Other Purchased Services	1,250.00
	2,561.20
775 Subtotal	2,561.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 115,483.54



Trustees' Financial Summary

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**15 Flathead County
0320 Helena Flats Elem**

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						64,496.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,188.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						115,483.54	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	329.06	Less Last Year	0.00	(4b)	329.06		
						329.06	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						49,530.29	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 DONATION FOR ST. SUPPLIES	0.00	329.06	-329.06
105 Round Up For Safety	1,800.00	1,800.00	0.00
135 Gifted and Talented	2,105.00	2,105.00	0.00
145 Title II Part A	12,911.00	12,911.00	0.00
206 energy relief	2,686.38	0.00	2,686.38
215 Local interest	2,306.17	679.21	1,626.96
226 Rural Low Income (Title VI-B-2)	18,124.94	18,124.94	0.00
235 Kindergarten Enrichment	30,800.00	43,725.08	-12,925.08
275 bike path	0.00	6,928.30	-6,928.30
306 nortel rebate	1,000.00	530.19	469.81
315 Title I, Part A, Accountability	22,820.00	22,820.00	0.00
365 E-rate	1,332.72	1,228.56	104.16
395 Title V Part A	1,044.00	1,044.00	0.00
605 Title II, Part D, Ed Technology	697.00	697.00	0.00
775 IDEA Part B	2,561.20	2,561.20	0.00
Total	100,188.41	115,483.54	-15,295.13



Trustees' Financial Summary

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15 Flathead County
0320 Helena Flats Elem

20 - Lease-Rental Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	42.95	129.04
1900	Other Revenue from Local Sources	0.00	150.00
1910	Rentals	1,290.00	0.00
1920	Contributions/Donations from Private Sources	0.00	525.00

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

	1,332.95	804.04
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	247.38	0.00
	2XX Personal Services - Employee Benefits	0.12	0.00

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

	247.50	0.00
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Schedule of Changes Worksheet

Beginning Fund Balance					2,843.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					804.04	(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)					3,647.05	(5)



Trustees' Financial Summary

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21 - Compensated Absence Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	93.97	207.73
9710	Residual Equity Transfers In	0.00	1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		93.97	1,707.73

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	1,194.01	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,194.01	0.00

Schedule of Changes Worksheet

Beginning Fund Balance				4,972.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,707.73	(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)				6,680.69	(5)



Trustees' Financial Summary

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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	7,810.13	8,618.66
1112 District Levy - Personal Property	145.39	1,206.18
1113 District Levy - Heavy Motor Vehicles	429.28	0.00
1190 Penalties and Interest on Taxes	17.99	67.01
1510 Interest Earnings	89.60	239.43
3281 State Technology Aid	4,217.14	6,185.05
3440 State HB20/SB417 Prop Tax Reimb	0.00	11.32
5200 Sale or Compensation for Loss of Assets	2.66	0.00
9710 Residual Equity Transfers In	1,347.58	10.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,059.77	16,337.74

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	1,630.79	298.65
4XX Purchased Property Services	886.75	545.59
6XX Supplies and Materials	7,693.31	10,912.20
23XX Support Services - General Administration		
4XX Purchased Property Services	30.00	0.00
6XX Supplies and Materials	6,128.62	3,032.23
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	608.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,369.47	15,396.67



Trustees' Financial Summary

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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-23.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16,337.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,396.67	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	5,491.01	Less Last Year	0.00	(4b)		5,491.01	
						5,491.01	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,408.59	(5)



Trustees' Financial Summary

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0320 Helena Flats Elem

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	83.86	187.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	83.86	187.02

Schedule of Changes Worksheet

Beginning Fund Balance	4,661.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	187.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,848.50	(5)



Trustees' Financial Summary

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15 Flathead County
0320 Helena Flats Elem

50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	6.67	12.77
3440 State HB20/SB417 Prop Tax Reimb	52.30	39.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58.97	51.99

Schedule of Changes Worksheet

Beginning Fund Balance	308.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51.99	(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)	360.91	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	673.52	0.00
1510	Interest Earnings	6.20	13.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		679.72	13.04

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	1,347.58	10.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,347.58	10.09

Schedule of Changes Worksheet

Beginning Fund Balance		1.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10.09	(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)		4.79	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	31,719.45	28,289.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,719.45	28,289.23

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	28,602.39	23,289.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,602.39	23,289.38

Schedule of Changes Worksheet

Beginning Fund Balance	15,989.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,289.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,289.38	(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)	20,989.20	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	28,663.00
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	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	494,296.13	488,817.74
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	18,842.26	9,340.22
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	20,767.40	28,682.99
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	23,786.90	1,800.00
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	12,327.00	26,970.00
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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,077.48
b. Related Services Block Grant Entitlement	8,691.24
c. Total Entitlements Subject to Reversion	34,768.72

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)]	46,242.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	56,270.67
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	44,479.84	0.00	0.00	0.00	
280	1XXX	2XX	9,678.32	0.00	0.00	0.00	
280	1XXX	3XX	310.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	594.78	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	454.26	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	483.50	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	269.97	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	0.00	0.00	0.00	0.00	
Totals			56,270.67	0.00	0.00	0.00	56,270.67



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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 FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	42,345.00	0.00	0.00	0.00	42,345.00
Land Improvements	23,786.90	0.00	1,800.00	2,294.73	23,292.17
Buildings	692,608.00	0.00	0.00	0.00	692,608.00
Machinery And Equipment	32,160.00	0.00	5,246.05	0.00	37,406.05
Totals at historical cost	790,899.90	0.00	7,046.05	2,294.73	795,651.22
Governmental activities, capital assets, net	790,899.90	0.00	7,046.05	2,294.73	795,651.22

* 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.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Capital	9,923.16	5,246.05	4,641.40	0.00	10,527.81	0.00	10,527.81
Compensated	47,457.00	7,703.00	0.00	0.00	55,160.00	0.00	55,160.00
Total Governmental Activity							
Long-Term Liabilities	57,380.16	12,949.05	4,641.40	0.00	65,687.81	0.00	65,687.81

* 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.