



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

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 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: Tonnie Decker

Phone #: (406) 257-2301

(Signature)

(Date)

Chair, Board of Trustees: Kevin Fritz

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
110	Teletech	LOCAL	1150320110	
215	Misc/local	LOCAL	1150320215	
216	BASE	LOCAL	1150320216	
232	Rural Low Income (Title VI-B-2)	FEDERAL	1150320232	84.358B
250	Misc. Donations	LOCAL	1150320	
279	Gifted and Talented	STATE	1150320279	State
321	Title I Accountability	FEDERAL	1150320321	84.348A
322	Title I, Part A, Improvement Grants	FEDERAL	1150320322	84.010
365	Miscellaneous Direct Federal Grant-ERATE	FEDERAL	1150320365	unknown
372	Quality Schools Facility Grant	STATE	1150320372	NA
781	IDEA Part B (Trans from Coop)	FEDERAL	1150320781	84.027A
800	Acadia MT-Kids Behavioral Health of MT	STATE	1150320800	



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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)	175,336.06	8,230.99	560.98	20.62
02	Taxes Receivable - Real and Personal (120-149)	33,758.73		21.25	
03	Taxes Receivable - Protested (150-159)	12,572.84			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	1,776.64			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	223,444.27	8,230.99	582.23	20.62
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	46,331.57		21.25	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	46,331.57		21.25	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	1,776.64			
37	Reserve for Encumbrances (953)	38,780.07			
48	Fund Balance for Budget	136,555.99	8,230.99	560.98	20.62
52	TOTAL FUND BALANCE/EQUITY	177,112.70	8,230.99	560.98	20.62
53	TOTAL LIABILITIES AND FUND BALANCE	223,444.27	8,230.99	582.23	20.62



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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)	448.61	71,617.64	14,855.01	
02	Taxes Receivable - Real and Personal (120-149)	825.22			
03	Taxes Receivable - Protested (150-159)	289.39			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			8,754.82	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,563.22	71,617.64	23,609.83	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,114.61			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,114.61			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,185.54	
48	Fund Balance for Budget	448.61	71,617.64	22,424.29	
52	TOTAL FUND BALANCE/EQUITY	448.61	71,617.64	23,609.83	
53	TOTAL LIABILITIES AND FUND BALANCE	1,563.22	71,617.64	23,609.83	



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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)			3,812.28	5,408.23
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			3,812.28	5,408.23
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			3,812.28	5,408.23
52	TOTAL FUND BALANCE/EQUITY			3,812.28	5,408.23
53	TOTAL LIABILITIES AND FUND BALANCE			3,812.28	5,408.23



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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)	1,193.22	5,359.97		167,911.89
02	Taxes Receivable - Real and Personal (120-149)	926.98			17,612.86
03	Taxes Receivable - Protested (150-159)	299.78			6,618.00
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	2,419.98	5,359.97		192,142.75
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,226.76			24,230.86
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,226.76			24,230.86
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	18.18			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1,175.04	5,359.97		167,911.89
52	TOTAL FUND BALANCE/EQUITY	1,193.22	5,359.97		167,911.89
53	TOTAL LIABILITIES AND FUND BALANCE	2,419.98	5,359.97		192,142.75



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	139.17	4,593.77		
02	Taxes Receivable - Real and Personal (120-149)		0.01		
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	139.17	4,593.78		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		0.01		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		0.01		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	139.17	4,593.77		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	139.17	4,593.77		
53	TOTAL LIABILITIES AND FUND BALANCE	139.17	4,593.78		



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Balance Sheet

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

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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)			14,905.15	
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			14,905.15	
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			14,905.15	
52	TOTAL FUND BALANCE/EQUITY			14,905.15	
53	TOTAL LIABILITIES AND FUND BALANCE			14,905.15	



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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)	65,688.95	73,715.68		
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	65,688.95	73,715.68		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	31,112.96			
23	Warrants Payable (620)	34,575.99	73,715.68		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	65,688.95	73,715.68		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	65,688.95	73,715.68		



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Balance Sheet

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	306,922.77	319,332.96
1112 District Levy - Personal Property	20,406.64	15,833.33
1113 District Levy - Heavy Motor Vehicles	5,864.12	3,110.83
1190 Penalties and Interest on Taxes	2,474.43	3,575.69
1510 Interest Earnings	2,316.89	2,399.97
3110 Direct State Aid	490,193.21	571,543.10
3111 Quality Educator	52,900.38	52,626.60
3112 At Risk Student	0.00	5,910.61
3113 Indian Education For All	4,753.20	4,630.80
3114 American Indian Achievement Gap	600.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	42,499.61	44,361.33
3120 State Guaranteed Tax Base Aid	303,407.50	291,669.53
3444 State School Block Grant	50,223.60	50,223.60
3445 State Combined Fund School Block Grant	4,474.20	0.00
3730 HB645 State Special Education Allowable Costs	1,877.19	0.00
6100 Material Prior Period Revenue Adjustments	0.00	1,812.86
7800 ARRA - State Fiscal Stabilization Fund	55,312.18	0.00
7810 Education Jobs Fund	46,234.10	670.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,390,460.02	1,367,701.53

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	516,330.26	601,983.74
2XX Personal Services - Employee Benefits	79,841.16	81,716.44
3XX Purchased Professional and Technical Services	1,131.05	4,722.10
4XX Purchased Property Services	2,126.54	7,415.33
6XX Supplies and Materials	79,893.44	77,176.51
810 Dues and Fees	8,418.89	0.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	165.95	4,312.44
5XX Other Purchased Services	6,131.73	6,452.33
6XX Supplies and Materials	60.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	55,073.00	55,073.00
2XX Personal Services - Employee Benefits	6,579.19	6,907.95
6XX Supplies and Materials	2,241.21	4,678.65
23XX Support Services - General Administration		
1XX Personal Services - Salaries	91,319.57	97,141.78



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	11,427.42	12,392.09
			3XX Purchased Professional and Technical Services	23,533.26	11,656.74
			5XX Other Purchased Services	7,269.53	5,667.04
			6XX Supplies and Materials	14,366.88	12,244.18
			810 Dues and Fees	114.00	0.00
			8XX Other Expenditures	739.00	349.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	43,260.00	44,126.04
			2XX Personal Services - Employee Benefits	5,891.70	6,231.64
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	52,851.44	53,290.41
			2XX Personal Services - Employee Benefits	11,605.45	12,301.64
			3XX Purchased Professional and Technical Services	2,024.88	4,989.20
			4XX Purchased Property Services	68,139.91	70,678.34
			5XX Other Purchased Services	9,781.50	9,896.62
			6XX Supplies and Materials	22,722.77	18,225.78
			8XX Other Expenditures	300.00	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	4,131.84	2,373.63
			2XX Personal Services - Employee Benefits	45.50	16.51
			3XX Purchased Professional and Technical Services	0.00	2,029.10
			4XX Purchased Property Services	1,165.95	656.22
			5XX Other Purchased Services	275.14	0.00
			6XX Supplies and Materials	1,086.71	644.02
			8XX Other Expenditures	90.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	17,267.25	5,736.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	58,663.75	62,387.36
			2XX Personal Services - Employee Benefits	9,036.65	10,700.43
			6XX Supplies and Materials	2,256.22	3,185.90
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	14,757.99
			2XX Personal Services - Employee Benefits	0.00	3,686.97
			3XX Purchased Professional and Technical Services	0.00	1,534.78
		27XX Student Transportation Services			
			5XX Other Purchased Services	65.00	330.40
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,415.34	0.00
			2XX Personal Services - Employee Benefits	722.48	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	360 State Gifted & Talented Reimbursement				
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	250.00
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	6,409.00	0.00
			5XX Other Purchased Services	0.00	4,630.80
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,548.78	14,937.42
			2XX Personal Services - Employee Benefits	6,567.78	2,714.86
			6XX Supplies and Materials	0.00	128.98
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	6.64	0.00
			6XX Supplies and Materials	2,030.00	2,042.00
			810 Dues and Fees	1,032.00	100.00
			8XX Other Expenditures	375.00	423.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	5,354.59	7,137.50
			2XX Personal Services - Employee Benefits	58.96	49.64
			3XX Purchased Professional and Technical Services	0.00	1,394.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	55,312.18	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	46,234.10	670.32
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	16,248.30	3,798.62
			2XX Personal Services - Employee Benefits	178.91	26.42
			5XX Other Purchased Services	715.00	0.00
			6XX Supplies and Materials	87.25	0.00
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	2,679.89	0.00
			2XX Personal Services - Employee Benefits	92.82	0.00
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	8,000.00	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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

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

PRC	Program	Function	Object		2011 Value	2012 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						1,383,492.76	1,355,971.86

Schedule Of Changes Worksheet

Beginning Fund Balance						145,789.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,367,701.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,355,971.86 (3)
Increase/Decrease of Reserve for Inventories						
This Year	1,776.64	Less Last Year	1,203.85	(4a)	572.79	
Increase/Decrease of Reserve for Encumbrances						
This Year	38,780.07	Less Last Year	19,759.68	(4b)	19,020.39	
						19,593.18 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						177,112.70 (5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	6.75	0.17
1112 District Levy - Personal Property	0.00	0.02
1190 Penalties and Interest on Taxes	0.05	0.00
1510 Interest Earnings	96.66	72.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	103.46	72.71

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance					8,158.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,230.99	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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	2011 Value	2012 Value
1111 District Levy - Real Property	155.12	172.70
1112 District Levy - Personal Property	1.84	10.30
1113 District Levy - Heavy Motor Vehicles	0.00	2.40
1190 Penalties and Interest on Taxes	0.00	1.07
1510 Interest Earnings	9.21	3.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	166.17	190.05

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	370.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	190.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	560.98	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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	2011 Value	2012 Value
1510 Interest Earnings	70.25	47.93
1621 Lunch Sales	15,241.40	11,243.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,311.65	11,291.75

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	6,636.07
3XX Purchased Professional and Technical Services	85.00	0.00
4XX Purchased Property Services	262.50	0.00
5XX Other Purchased Services	377.00	1,160.41
6XX Supplies and Materials	13,180.97	8,372.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,905.47	16,169.38

Schedule Of Changes Worksheet

Beginning Fund Balance	4,898.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,291.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,169.38	(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)		20.62 (5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	7,298.54	8,120.96
1112 District Levy - Personal Property	455.26	384.73
1113 District Levy - Heavy Motor Vehicles	136.24	77.17
1190 Penalties and Interest on Taxes	61.31	88.93
1510 Interest Earnings	63.21	70.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,014.56	8,742.65

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

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	10,094.00	8,379.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,094.00	8,379.00

Schedule Of Changes Worksheet

Beginning Fund Balance	84.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,742.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,379.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	448.61	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	844.74	544.16
2240 County Retirement Distribution	143,952.99	135,432.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	144,797.73	135,976.20

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	75,543.88	88,151.77
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,941.58	7,869.37
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	13,168.37	14,263.30
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,238.13	6,305.16
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,621.23	7,614.66
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	595.82	339.17
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,459.37	8,914.52
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	2,108.77
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	925.10	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	772.14	1,019.88
780 ARRA - State Fiscal Stabilization Fund		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,976.07	0.00
781 Education Jobs Fund		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,667.00	95.78
910 Food Services		
31XX Food Services		



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	2,343.02	1,491.01
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	386.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				138,638.15	138,173.39

Schedule Of Changes Worksheet

Beginning Fund Balance						73,814.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						135,976.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						138,173.39	(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)						71,617.64	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
110 Teletech	
1900 Other Revenue from Local Sources	2,500.00
215 Misc/local	
1520 Dividends on Investments	150.99
232 Rural Low Income (Title VI-B-2)	
4100 Federal Miscellaneous Grants - Direct from Feds	16,620.00
250 Misc. Donations	
1900 Other Revenue from Local Sources	37.42
279 Gifted and Talented	
3290 State - Other State Grants	240.00
321 Title I Accountability	
4200 Title I, Part A, Improving Basic Programs	65,720.74
322 Title I, Part A, Improvement Grants	
4310 Title II, Part D, Educational Technology	3,897.00
781 IDEA Part B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	4,320.86
800 Acadia MT-Kids Behavioral Health of MT	
3355 Medicaid - Miscellaneous	12,179.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	105,666.03

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

PRC Program Function Object	2012 Value
215 Misc/local	
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	0.90
216 BASE	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	449.49
232 Rural Low Income (Title VI-B-2)	
410 Miscellaneous Federal Grants Direct from Feds	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	5,125.00
5XX Other Purchased Services	3,597.10
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
800 Acadia MT-Kids Behavioral Health of MT	
470 Federal Miscellaneous Grants from other State Agencies	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	12,179.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	104,177.20

Schedule Of Changes Worksheet

Beginning Fund Balance	25,188.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	105,666.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	104,177.20	(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 1,185.54 Less Last Year 4,252.72	(4b)	-3,067.18
	-3,067.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,609.83	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 Teletech	2,500.00	0.00	2,500.00
215 Misc/local	150.99	0.90	150.09
216 BASE	0.00	449.49	-449.49
232 Rural Low Income (Title VI-B-2)	16,620.00	16,620.00	0.00
250 Misc. Donations	37.42	0.00	37.42
279 Gifted and Talented	240.00	240.00	0.00
321 Title I Accountability	65,720.74	65,720.74	0.00
322 Title I, Part A, Improvement Grants	3,897.00	3,897.00	0.00
365 Miscellaneous Direct Federal Grant-ERATE	0.00	749.19	-749.19
781 IDEA Part B (Trans from Coop)	4,320.86	4,320.86	0.00
800 Acadia MT-Kids Behavioral Health of MT	12,179.02	12,179.02	0.00
Total	105,666.03	104,177.20	1,488.83



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	37.85	31.32
1910 Rentals	730.00	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	767.85	331.32

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	3,480.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	331.32	(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)	3,812.28	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.35	71.16
9710 Residual Equity Transfers In	8,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,000.35	71.16

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	2,678.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,678.46

Schedule Of Changes Worksheet

Beginning Fund Balance		8,015.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		71.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,678.46	(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)		5,408.23	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	536.08	9,019.41
1112 District Levy - Personal Property	525.18	125.09
1190 Penalties and Interest on Taxes	33.31	8.89
1510 Interest Earnings	91.78	26.14
3281 State Technology Aid	1,472.01	1,445.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,658.36	10,624.67

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	197.45	4,500.00
4XX Purchased Property Services	433.50	0.00
6XX Supplies and Materials	9,652.40	4,943.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,283.35	9,443.00

Schedule Of Changes Worksheet

Beginning Fund Balance		11.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,624.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		9,443.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	18.18		
Less Last Year	18.18		
		0.00	(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,193.22	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	75.26	49.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75.26	49.38

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	5,310.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,359.97	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	161,775.83	167,974.29
1112 District Levy - Personal Property	10,624.86	6,466.54
1113 District Levy - Heavy Motor Vehicles	3,099.43	1,621.40
1190 Penalties and Interest on Taxes	1,303.95	1,942.45
1510 Interest Earnings	1,591.94	1,620.75
3120 State Guaranteed Tax Base Aid	34,458.22	40,077.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	212,854.23	219,702.73

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	90,000.00	90,000.00
850 Interest on Debt	87,741.26	83,916.26
860 Agent Fees/Issuance Costs	0.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	177,741.26	174,216.26

Schedule Of Changes Worksheet

Beginning Fund Balance	122,425.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	219,702.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	174,216.26	(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)	167,911.89	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1.80	1.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.80	1.24

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	137.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.24	(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)	139.17	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1.26	15.63
3445 State Combined Fund School Block Grant	0.00	4,474.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.26	4,489.83

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	103.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,489.83	(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)	4,593.77	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	14,585.37	8,504.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,585.37	8,504.54

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	14,249.26	7,471.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,249.26	7,471.85

Schedule Of Changes Worksheet

Beginning Fund Balance	13,872.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,504.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,471.85	(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)	14,905.15	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	59,118.47	62,063.36
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	631,061.49	618,639.85
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,330.05	183.46
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	31,158.87	27,040.28
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	15,832.25	5,736.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	174,166.98	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	11,336.98	8,379.00
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

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	33,271.55
b. Related Services Block Grant Entitlement	11,089.78
c. Total Entitlements Subject to Reversion	44,361.33

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)]	59,000.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	96,253.43
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	62,387.36	0.00	0.00	0.00	
280	1XXX	2XX	10,700.43	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	3,185.90	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	14,757.99	0.00	0.00	0.00	
280	21XX	2XX	3,686.97	0.00	0.00	0.00	
280	21XX	3XX	1,534.78	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	0.00	0.00	0.00	0.00	
Totals			96,253.43	0.00	0.00	0.00	96,253.43

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

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	42,345.00	0.00	0.00	0.00	42,345.00
Land Improvements	402,193.93	-20,602.32	0.00	0.00	381,591.61
Buildings	2,368,760.53	-59,106.54	0.00	0.00	2,309,653.99
*** Machinery and Equipment	57,107.19	-31,318.00	0.00	0.00	25,789.19
Totals at Historical Cost	2,870,406.65	-111,026.86	0.00	0.00	2,759,379.79
Governmental Activities, Capital Assets, net	2,870,406.65	-111,026.86	0.00	0.00	2,759,379.79

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

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

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

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0320-42156108

15 Flathead County
0320 Helena Flats Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
03/28/2007	2,075,000.00	0.00	90,000.00	0.00	1,985,000.00	95,000.00	1,890,000.00
Compensated Absences	83,195.00	17,898.00	0.00	0.00	101,093.00	0.00	101,093.00
Loans Payable	2,075,000.00	0.00	90,000.00	1,985,000.00	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	4,233,195.00	17,898.00	180,000.00	1,985,000.00	2,086,093.00	95,000.00	1,991,093.00

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

* 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.