



Trustees' Financial Summary

FY2011-12

Submit ID: 0590-35443270

**32 Missoula County
0590 Bonner 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: Carrie Ruff

Phone #: (406) 258-6151

(Signature)

(Date)

Chair, Board of Trustees: Bill Hamilton

(Signature)

(Date)

County Superintendent: Erin Lipkind

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 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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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
109	Medicaid Administrative Claiming-MAC	STATE		
119	Medicaid Admin Claiming-MAC	STATE	22	
121	Title I, Part A, Improving Basic Programs	FEDERAL	03205903112	84.010A
122	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	03205901412	84.367
125	IDEA Part B (Trans from Coop)	FEDERAL	3296987712	84.027A
128	Medicaid	STATE		State
129	Medicaid Administrative Claiming-MAC	STATE		
140	Rebates	LOCAL		
150	Outdoor Science Class	LOCAL	0	
170	Msla Elec Coop IEP Grant	LOCAL	0000	
190	Restitution	LOCAL	000	
210	Kelly Pine Grandstand	LOCAL		
310	State OTO Indian Education for All	STATE	NA	state
320	State OTO Kindergarten Startup	STATE	NA	
340	State OTO K-12 Education Data System	STATE		N/A
459	Medicaid Admin Claiming-MAC 08-09	STATE	22	
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	03296989210	84.931
845	Medicaid Admin Claiming-MAC	STATE	22	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	278,191.42	59,788.05		36,405.61
02	Taxes Receivable - Real and Personal (120-149)	52,718.85	16,725.88		
03	Taxes Receivable - Protested (150-159)	9,353.96	2,914.82		
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	340,264.23	79,428.75		36,405.61
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	62,072.81	19,640.70		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	62,072.81	19,640.70		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,070.42			
48	Fund Balance for Budget	275,121.00	59,788.05		36,405.61
52	TOTAL FUND BALANCE/EQUITY	278,191.42	59,788.05		36,405.61
53	TOTAL LIABILITIES AND FUND BALANCE	340,264.23	79,428.75		36,405.61



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	62.09	132,718.37	20,901.57	34,904.56
02	Taxes Receivable - Real and Personal (120-149)	5.92			540.53
03	Taxes Receivable - Protested (150-159)				138.28
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			60,836.00	
06	Other Current Assets (190-210)			7,828.95	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	68.01	132,718.37	89,566.52	35,583.37
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5.92		7,828.95	678.81
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5.92		7,828.95	678.81
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	62.09	132,718.37	81,737.57	34,904.56
52	TOTAL FUND BALANCE/EQUITY	62.09	132,718.37	81,737.57	34,904.56
53	TOTAL LIABILITIES AND FUND BALANCE	68.01	132,718.37	89,566.52	35,583.37



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				15,742.54
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				15,742.54
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				15,742.54
52	TOTAL FUND BALANCE/EQUITY				15,742.54
53	TOTAL LIABILITIES AND FUND BALANCE				15,742.54



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	50,272.11	1,367.28		197,157.13
02	Taxes Receivable - Real and Personal (120-149)		21.05		1,682.27
03	Taxes Receivable - Protested (150-159)				591.58
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	50,272.11	1,388.33		199,430.98
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				117,686.25
25	Deferred Revenue (680)		21.05		2,273.85
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		21.05		119,960.10
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	50,272.11	1,367.28		79,470.88
52	TOTAL FUND BALANCE/EQUITY	50,272.11	1,367.28		79,470.88
53	TOTAL LIABILITIES AND FUND BALANCE	50,272.11	1,388.33		199,430.98



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	49,105.54	65,912.75		
02	Taxes Receivable - Real and Personal (120-149)		35.66		
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	49,105.54	65,948.41		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		35.66		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		35.66		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	49,105.54	65,912.75		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	49,105.54	65,912.75		
53	TOTAL LIABILITIES AND FUND BALANCE	49,105.54	65,948.41		



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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				



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



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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)	9.70		34,122.96	
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	9.70		34,122.96	
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	9.70		34,122.96	
52	TOTAL FUND BALANCE/EQUITY	9.70		34,122.96	
53	TOTAL LIABILITIES AND FUND BALANCE	9.70		34,122.96	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,417.96	78,499.79		
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	17,417.96	78,499.79		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	17,417.96	78,499.79		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	17,417.96	78,499.79		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	17,417.96	78,499.79		



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Balance Sheet

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



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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	99,810.81	83,492.52
1111 District Levy - Real Property	443,813.55	460,372.42
1112 District Levy - Personal Property	10,228.11	19,719.01
1113 District Levy - Heavy Motor Vehicles	115.55	0.00
1114 District Levy - Pers Prop/Mobile Homes	15,104.69	28,837.39
1190 Penalties and Interest on Taxes	740.80	6,626.86
1510 Interest Earnings	2,307.61	468.78
1900 Other Revenue from Local Sources	186.74	345.98
3110 Direct State Aid	793,183.26	944,958.50
3111 Quality Educator	84,795.75	88,598.25
3112 At Risk Student	0.00	15,398.08
3113 Indian Education For All	7,813.20	7,833.60
3114 American Indian Achievement Gap	2,600.00	5,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	82,422.30	93,280.76
3120 State Guaranteed Tax Base Aid	482,896.40	489,481.92
3444 State School Block Grant	131,642.29	131,642.29
3730 HB645 State Special Education Allowable Costs	3,253.23	0.00
6100 Material Prior Period Revenue Adjustments	7,498.34	7,324.52
7800 ARRA - State Fiscal Stabilization Fund	89,500.82	0.00
7810 Education Jobs Fund	74,811.56	1,108.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,332,725.01	2,384,489.16

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	825,276.43	935,498.61
2XX Personal Services - Employee Benefits	133,387.02	130,499.72
3XX Purchased Professional and Technical Services	7,834.76	9,238.56
4XX Purchased Property Services	8,592.18	8,856.28
5XX Other Purchased Services	10,713.32	11,224.99
6XX Supplies and Materials	74,637.96	85,138.95
810 Dues and Fees	175.00	179.00
21XX Support Services - Students		
1XX Personal Services - Salaries	36,112.05	48,963.57
2XX Personal Services - Employee Benefits	3,070.79	3,567.63
3XX Purchased Professional and Technical Services	638.20	50.00
5XX Other Purchased Services	1,482.54	1,400.77
6XX Supplies and Materials	4,196.65	5,810.11
810 Dues and Fees	0.00	119.50



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			1XX Personal Services - Salaries	43,338.46	104,315.31
			2XX Personal Services - Employee Benefits	6,574.02	14,275.66
			3XX Purchased Professional and Technical Services	53,665.35	0.00
			5XX Other Purchased Services	3,626.13	1,349.85
			6XX Supplies and Materials	48,096.86	65,991.71
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	77,530.62	82,014.84
			2XX Personal Services - Employee Benefits	6,651.82	7,582.67
			3XX Purchased Professional and Technical Services	17,882.78	10,964.12
			5XX Other Purchased Services	7,312.24	8,198.75
			6XX Supplies and Materials	3,286.36	3,594.81
			810 Dues and Fees	3,492.00	3,475.22
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	52,746.07	57,607.32
			2XX Personal Services - Employee Benefits	6,545.03	7,515.15
			5XX Other Purchased Services	3,266.27	5,105.25
			6XX Supplies and Materials	3,469.78	2,569.56
			810 Dues and Fees	415.00	10.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	31,635.37	39,706.94
			2XX Personal Services - Employee Benefits	4,063.49	5,497.30
			3XX Purchased Professional and Technical Services	11,394.00	21,181.14
			4XX Purchased Property Services	162.85	0.00
			5XX Other Purchased Services	3,381.51	3,012.51
			6XX Supplies and Materials	937.46	6,096.54
			810 Dues and Fees	763.45	604.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	72,414.89	93,821.06
			2XX Personal Services - Employee Benefits	13,673.91	18,903.06
			3XX Purchased Professional and Technical Services	3,002.55	1,223.00
			4XX Purchased Property Services	142,907.21	101,969.09
			5XX Other Purchased Services	957.34	17,054.67
			6XX Supplies and Materials	32,547.96	39,326.54
			810 Dues and Fees	0.00	3.22
	4XXX Facilities Acquisition and Construction Services				
			4XX Purchased Property Services	0.00	44,022.00
			7XX Property and Equipment Acquisition	112,458.11	375.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	146,373.93	167,587.38
			2XX Personal Services - Employee Benefits	12,863.68	16,919.72
			3XX Purchased Professional and Technical Services	700.00	4,000.00



Trustees' Financial Summary

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32 Missoula County
0590 Bonner 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
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	53.30	8,019.80
			6XX Supplies and Materials	1,866.44	5,145.63
		21XX Support Services - Students			
			1XX Personal Services - Salaries	22,994.30	24,795.37
			2XX Personal Services - Employee Benefits	2,992.22	3,440.60
		222X Educational Media Services			
			6XX Supplies and Materials	0.00	4,698.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	55,400.78	51,364.81
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	536.86
			6XX Supplies and Materials	125.00	167.86
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	1,626.90
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	3,558.26	2,757.63
			2XX Personal Services - Employee Benefits	20.35	15.24
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	19,104.53	17,974.60
			2XX Personal Services - Employee Benefits	148.02	96.72
			3XX Purchased Professional and Technical Services	3,325.00	2,975.00
			5XX Other Purchased Services	3,328.32	2,926.51
			6XX Supplies and Materials	7,123.27	4,168.84
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	89,500.82	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	74,811.56	1,108.28
	910 Food Services				
		31XX Food Services			
			810 Dues and Fees	1,829.88	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	6,000.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

2,320,435.45

2,334,239.73

Schedule Of Changes Worksheet

Beginning Fund Balance						246,766.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,384,489.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,334,239.73	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	3,070.42	Less Last Year	21,894.73	(4b)		-18,824.31	
						-18,824.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						278,191.42	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	27,229.77	28,272.96
1111 District Levy - Real Property	121,740.89	153,748.66
1112 District Levy - Personal Property	2,715.71	5,487.28
1113 District Levy - Heavy Motor Vehicles	31.80	0.00
1114 District Levy - Pers Prop/Mobile Homes	3,982.99	8,437.16
1190 Penalties and Interest on Taxes	176.07	1,723.52
1510 Interest Earnings	126.34	44.86
2220 County On-Schedule Trans Reimb	8,358.43	9,462.82
3210 State On-Schedule Trans Reimb	8,358.44	9,462.82
3444 State School Block Grant	8,996.09	8,996.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	181,716.53	225,636.17

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	26,961.53	28,592.99
2XX Personal Services - Employee Benefits	3,674.98	3,176.51
4XX Purchased Property Services	0.00	61.62
5XX Other Purchased Services	145,772.00	153,334.05
6XX Supplies and Materials	3,642.84	8,579.55
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	2,100.00
2XX Personal Services - Employee Benefits	0.00	10.59
5XX Other Purchased Services	304.50	2,375.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	180,355.85	198,230.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						32,382.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						225,636.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						198,230.54	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						59,788.05	(5)



Trustees' Financial Summary

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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
1611 National School Lunch Program	35,996.75	40,042.64
1612 School Breakfast Program	6,669.10	8,738.55
1621 Lunch Sales	2,924.85	5,055.00
1622 Breakfast Sales	1,757.80	3,220.10
1632 Daily Adult Sales	6,159.40	8,790.25
1634 Daily Ala Carte Sales	112.40	99.56
4550 Federal Child Nutrition	129,818.44	124,461.55
5200 Sale or Compensation for Loss of Assets	2,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	185,938.74	190,407.65

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	86,120.12	102,044.16
2XX Personal Services - Employee Benefits	13,444.94	15,245.22
4XX Purchased Property Services	851.67	122.50
5XX Other Purchased Services	856.87	758.94
6XX Supplies and Materials	75,639.95	72,825.14
7XX Property and Equipment Acquisition	8,240.79	0.00
810 Dues and Fees	33.25	41.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	185,187.59	191,037.21



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						37,035.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						190,407.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						191,037.21	(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)						36,405.61	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	2.10	0.00
1510 Interest Earnings	55.16	16.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57.26	16.46

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	0.00	12,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	12,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance					12,045.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,000.00	(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)					62.09	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	596.14	105.55
2240 County Retirement Distribution	249,079.76	296,384.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	249,675.90	296,489.79

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	166,271.17	142,517.94
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,384.49	7,417.07
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,664.12	15,636.59
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,768.89	12,399.57
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,118.59	8,729.24
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,675.14	5,910.03
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,997.17	13,430.03
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,025.83	3,710.57
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21,693.58	24,825.12
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,369.05	3,746.62
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	169.89
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	13,622.63	12,385.63
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	84.73	15.47
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	552.97	429.08



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,721.75	2,722.20
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	12,685.43	14,672.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				271,635.54	268,717.82

Schedule Of Changes Worksheet

Beginning Fund Balance						104,946.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						296,489.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						268,717.82	(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)						132,718.37	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
121 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	162,484.00
122 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	35,926.00
125 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	58,987.00
128 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	121,473.53
129 Medicaid Administrative Claiming-MAC	
3357 Montana Administrative Claiming Reimbursement	7,367.38
140 Rebates	
1900 Other Revenue from Local Sources	200.50
210 Kelly Pine Grandstand	
1900 Other Revenue from Local Sources	12,655.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	399,094.21

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

PRC Program Function Object	2012 Value
121 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	86,155.95
2XX Personal Services - Employee Benefits	23,753.71
3XX Purchased Professional and Technical Services	29,966.20
6XX Supplies and Materials	10,001.74
222X Educational Media Services	
6XX Supplies and Materials	4,595.00
421 Title I, Part A, Accountability	
1XXX Instruction	
5XX Other Purchased Services	8,011.40
121 Subtotal	162,484.00
122 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	29,055.93
2XX Personal Services - Employee Benefits	6,870.07



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
		122	Subtotal	35,926.00
125	IDEA Part B (Trans from Coop)			
	456	IDEA, Part B, Children with Disabilities		
		1XXX	Instruction	
			1XX Personal Services - Salaries	45,006.00
			2XX Personal Services - Employee Benefits	6,945.00
		125	Subtotal	51,951.00
128	Medicaid			
	280	Special Education - Local and State		
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	121,473.53
150	Outdoor Science Class			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			6XX Supplies and Materials	195.98
210	Kelly Pine Grandstand			
	1XX	Regular Education Programs - Elementary/Secondary		
		26XX	Operation and Maintenance of Plant Services	
			3XX Purchased Professional and Technical Services	296.70
310	State OTO Indian Education for All			
	365	Indian Education for All - OTO & Ongoing		
		1XXX	Instruction	
			6XX Supplies and Materials	58.70
320	State OTO Kindergarten Startup			
	367	OTO Full-time Kindergarten Start-up		
		1XXX	Instruction	
			1XX Personal Services - Salaries	21,000.00
			2XX Personal Services - Employee Benefits	3,288.56
		320	Subtotal	24,288.56
340	State OTO K-12 Education Data System			
	368	K-12 Education Data Systems		
		1XXX	Instruction	
			6XX Supplies and Materials	1,469.04
459	Medicaid Admin Claiming-MAC 08-09			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			6XX Supplies and Materials	923.44
750	ARRA - IDEA Part B (Trans from Coop)			
	750	ARRA - IDEA, Part B		
		1XXX	Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
129 Medicaid Administrative Claiming-MAC	7,367.38	0.00	7,367.38
140 Rebates	200.50	0.00	200.50
150 Outdoor Science Class	0.00	195.98	-195.98
210 Kelly Pine Grandstand	12,655.80	296.70	12,359.10
310 State OTO Indian Education for All	0.00	58.70	-58.70
320 State OTO Kindergarten Startup	0.00	24,288.56	-24,288.56
340 State OTO K-12 Education Data System	0.00	1,469.04	-1,469.04
459 Medicaid Admin Claiming-MAC 08-09	0.00	923.44	-923.44
750 ARRA - IDEA Part B (Trans from Coop)	0.00	7,434.67	-7,434.67
845 Medicaid Admin Claiming-MAC	0.00	1,012.59	-1,012.59
Total	399,094.21	407,514.21	-8,420.00



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	2,302.02	715.32
1111 District Levy - Real Property	10,547.49	4,466.76
1112 District Levy - Personal Property	294.84	438.25
1113 District Levy - Heavy Motor Vehicles	2.70	0.00
1114 District Levy - Pers Prop/Mobile Homes	375.94	553.89
1190 Penalties and Interest on Taxes	17.07	163.38
1510 Interest Earnings	117.39	43.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,657.45	6,381.03

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	545.16	100.00
2XX Personal Services - Employee Benefits	3.74	0.51
3XX Purchased Professional and Technical Services	2,964.00	700.00
5XX Other Purchased Services	0.00	80.00
6XX Supplies and Materials	0.00	88.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,512.90	968.78

Schedule Of Changes Worksheet

Beginning Fund Balance	29,492.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,381.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	968.78	(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)	34,904.56	(5)



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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	46.28	13.31
5300 Operating Transfers from Other Funds	0.00	6,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>46.28</u>	<u>6,013.31</u>

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:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		9,729.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,013.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		15,742.54	(5)



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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
1510 Interest Earnings	312.43	92.43
3281 State Technology Aid	2,416.89	2,449.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,729.32	2,542.11

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
7XX Property and Equipment Acquisition	0.00	17,865.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	17,865.00

Schedule Of Changes Worksheet

Beginning Fund Balance	65,595.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,542.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,865.00	(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)	50,272.11	(5)



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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	389.35	46.02
3445 State Combined Fund School Block Grant	1,204.22	1,204.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,593.57	1,250.24

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	33,000.00
7XX Property and Equipment Acquisition	49,291.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,291.25	33,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	33,117.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,250.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,367.28	(5)



Trustees' Financial Summary

FY2011-12

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32 Missoula County
0590 Bonner 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
1110 District Tax Levy	13,941.65	411.63
1111 District Levy - Real Property	63,327.63	6,573.73
1112 District Levy - Personal Property	1,634.65	3,000.38
1113 District Levy - Heavy Motor Vehicles	16.30	0.00
1114 District Levy - Pers Prop/Mobile Homes	2,305.73	2,916.98
1190 Penalties and Interest on Taxes	116.83	1,081.58
1510 Interest Earnings	590.47	174.02
3120 State Guaranteed Tax Base Aid	56,086.47	77,546.39
6100 Material Prior Period Revenue Adjustments	0.00	100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	138,019.73	91,804.71

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	105,000.00	115,000.00
850 Interest on Debt	9,077.50	4,772.50
860 Agent Fees/Issuance Costs	350.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	114,427.50	120,072.50

Schedule Of Changes Worksheet

Beginning Fund Balance	107,738.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	91,804.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	120,072.50	(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)	79,470.88	(5)



Trustees' Financial Summary

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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	348.93	104.65
1910 Rentals	4,800.00	5,575.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,148.93	5,679.65

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	30,954.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	30,954.99

Schedule Of Changes Worksheet

Beginning Fund Balance	74,380.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,679.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,954.99	(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)	49,105.54	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	367.00	105.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>367.00</u>	<u>105.47</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	11,372.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>11,372.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	77,179.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	105.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,372.00	(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)	65,912.75	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	161.55	60.72
1700 Student Extracurricular Activity Receipts	41,938.08	39,004.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,099.63	39,065.24

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	42,526.16	51,683.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,526.16	51,683.21

Schedule Of Changes Worksheet

Beginning Fund Balance	46,740.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,065.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,683.21	(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)	34,122.96	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	44,283.69	55,409.37
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	49,056.00	45,006.00
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	1,056,787.30	1,024,106.08
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	25,346.29	35,330.23
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,311.06	1,247.91
XX	XXX 26XX 41X	Energy Utility Services	60,478.51	52,262.73
XX	XXX 4XXX 710	Land	2,385.06	375.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	163,323.94	30,954.99
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	16,850.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	19,878.39
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

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32 Missoula County

0590 Bonner Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	57,811.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	57,811.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	19,269.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	83,247.71
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	285,971.31
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

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32 Missoula County

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	167,587.38	0.00	0.00	0.00
280	1XXX	2XX	16,919.72	0.00	0.00	0.00
280	1XXX	3XX	4,000.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	8,019.80	0.00	0.00	0.00
280	1XXX	6XX	5,145.63	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	24,795.37	0.00	0.00	0.00
280	21XX	2XX	3,440.60	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	4,698.00	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	51,364.81	0.00	0.00	0.00
Totals			285,971.31	0.00	0.00	285,971.31

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

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32 Missoula County
0590 Bonner Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	122,397.00	0.00	375.00	0.00	122,772.00
Buildings	2,450,142.00	24,250.00	119,348.99	0.00	2,593,740.99
Machinery and Equipment	268,825.25	0.00	17,865.00	0.00	286,690.25
Totals at Historical Cost	2,841,364.25	24,250.00	137,588.99	0.00	3,003,203.24
Less Accumulated Depreciation For:					
Building Accum	903,481.70	606.26	68,199.77	0.00	972,287.73
Machinery and Equipment Accum	79,729.17	0.20	20,332.37	0.00	100,061.74
Total Accumulated Depreciation	983,210.87	606.46	88,532.14	0.00	1,072,349.47
Governmental Activities, Capital Assets, net	1,858,153.38	23,643.54	49,056.85	0.00	1,930,853.77

* 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	Business-Type	Adjustments
	Activities	Activities	
Support Services Staff (22XX)	1,786.50	0.00	0.00
General Administration (23XX)	2,159.20	0.00	0.00
School Administration (24XX)	1,441.63	0.00	0.00
Operations and Maintenance (26XX)	4,262.16	0.00	0.00
Food Service (31XX)	2,712.86	0.00	0.00
Unallocated	7,970.02	0.00	0.00
Total Depreciation for FY2012	20,332.37	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
05/15/2002	115,000.00	0.00	115,000.00	0.00	0.00	0.00	0.00
Compensated Absences	99,256.50	20,845.01	0.00	0.00	120,101.51	0.00	120,101.51
Total Governmental Activity							
Long-Term Liabilities	214,256.50	20,845.01	115,000.00	0.00	120,101.51	0.00	120,101.51

* 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.