



# Trustees' Financial Summary

FY2011-12

Submit ID: 0317-44041714

15 Flathead County  
0317 Cayuse Prairie 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:** Heather Mumby

**Phone #:** (406) 756-4560

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Curtis Brad Cronk

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Marcia Sheffels

\_\_\_\_\_  
(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 #
142	Gifted and Talented	STATE		State
321	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
322	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
376	State OTO Capital Invest & Deferred Maintenance	STATE	150317	state
410	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A093040	84.358A
411	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
465	Title I, Part A, Improvement Grants	FEDERAL		84.010
764	Local	LOCAL		
766	Allegiance Flex Dollars	LOCAL	0000	
772	IDEA Part B (Trans from Coop)	FEDERAL		84.027A



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	97,986.73	45,297.56		597.32
02	Taxes Receivable - Real and Personal (120-149)	17,727.77	5,862.52		
03	Taxes Receivable - Protested (150-159)	12.63	3.26		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	115,727.13	51,163.34		597.32
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	17,740.40	5,865.78		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	17,740.40	5,865.78		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	97,986.73	45,297.56		597.32
52	<b>TOTAL FUND BALANCE/EQUITY</b>	97,986.73	45,297.56		597.32
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	115,727.13	51,163.34		597.32



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-150.95	62,962.79	100,670.97	
02	Taxes Receivable - Real and Personal (120-149)	11.78			
03	Taxes Receivable - Protested (150-159)	0.95			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	-138.22	62,962.79	100,670.97	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			294.43	
25	Deferred Revenue (680)	12.73			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	12.73		294.43	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-150.95	62,962.79	100,376.54	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-150.95	62,962.79	100,376.54	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	-138.22	62,962.79	100,670.97	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,380.59	2,523.20
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,380.59	2,523.20
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,380.59	2,523.20
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,380.59	2,523.20
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,380.59	2,523.20



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,316.64			264,261.72
02	Taxes Receivable - Real and Personal (120-149)	891.38			7,043.46
03	Taxes Receivable - Protested (150-159)	0.31			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	13,208.33			271,305.18
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	891.69			7,043.46
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	891.69			7,043.46
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	12,316.64			264,261.72
52	<b>TOTAL FUND BALANCE/EQUITY</b>	12,316.64			264,261.72
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	13,208.33			271,305.18



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,434.08			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,434.08			
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	4,434.08			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,434.08			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,434.08			



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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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## 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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			25,466.88	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			25,466.88	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			25,466.88	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			25,466.88	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			25,466.88	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,831.90	42,250.47		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,831.90	42,250.47		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	4,831.90	42,250.47		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	4,831.90	42,250.47		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,831.90	42,250.47		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	352,083.80	367,700.12
1112 District Levy - Personal Property	5,147.56	4,291.07
1190 Penalties and Interest on Taxes	2,281.73	2,476.15
1510 Interest Earnings	2,785.59	1,809.42
3110 Direct State Aid	420,558.89	516,333.39
3111 Quality Educator	50,497.20	53,539.20
3112 At Risk Student	0.00	4,194.81
3113 Indian Education For All	4,039.20	4,182.00
3114 American Indian Achievement Gap	1,200.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	49,480.91	43,057.56
3120 State Guaranteed Tax Base Aid	192,519.66	184,638.85
3444 State School Block Grant	28,993.43	28,993.43
3445 State Combined Fund School Block Grant	355.16	355.16
3730 HB645 State Special Education Allowable Costs	1,656.34	0.00
7800 ARRA - State Fiscal Stabilization Fund	47,454.81	0.00
7810 Education Jobs Fund	39,666.33	605.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,198,720.61</b>	<b>1,212,376.73</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	402,094.88	493,905.81
2XX Personal Services - Employee Benefits	73,069.74	89,106.85
5XX Other Purchased Services	2,255.83	1,011.70
6XX Supplies and Materials	40,336.31	17,091.41
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	20,501.21	21,145.57
2XX Personal Services - Employee Benefits	3,174.06	3,534.66
3XX Purchased Professional and Technical Services	383.00	260.00
6XX Supplies and Materials	329.99	0.00
8XX Other Expenditures	301.00	130.00
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	12,593.15	28,273.62
2XX Personal Services - Employee Benefits	1,163.33	9,360.53
6XX Supplies and Materials	100.00	29.22
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	46,054.55	36,513.75
2XX Personal Services - Employee Benefits	8,628.57	5,565.00
3XX Purchased Professional and Technical Services	550.00	0.00



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>222X Educational Media Services</b>				
			5XX Other Purchased Services	363.35	266.96
			6XX Supplies and Materials	1,956.90	3,272.09
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	82,427.01	121,507.44
			2XX Personal Services - Employee Benefits	8,812.18	11,277.93
			3XX Purchased Professional and Technical Services	6,243.00	6,480.64
			5XX Other Purchased Services	12,871.32	8,102.50
			6XX Supplies and Materials	32,645.79	13,007.90
			810 Dues and Fees	7,819.60	5,494.85
			8XX Other Expenditures	4,874.42	597.25
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	24,667.67	26,789.83
			2XX Personal Services - Employee Benefits	1,932.31	4,263.80
			3XX Purchased Professional and Technical Services	8,638.60	8,383.71
			6XX Supplies and Materials	1,806.22	1,641.84
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	52,895.68	53,326.20
			2XX Personal Services - Employee Benefits	9,348.60	5,061.00
			3XX Purchased Professional and Technical Services	8,051.30	2,387.20
			4XX Purchased Property Services	49,608.31	62,454.22
			5XX Other Purchased Services	14,397.00	14,008.25
			6XX Supplies and Materials	29,592.21	13,666.59
	<b>27XX Student Transportation Services</b>				
			5XX Other Purchased Services	1,480.00	6,500.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	65,092.65	94,571.16
			2XX Personal Services - Employee Benefits	9,944.16	17,945.30
			5XX Other Purchased Services	24,334.71	125.82
			6XX Supplies and Materials	0.00	375.51
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	575.93	4,779.47
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	12,964.73	0.00
			2XX Personal Services - Employee Benefits	1,178.67	0.00
	<b>420 Title I, Part A, Improving Basic Programs</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	8,090.35	0.00
			2XX Personal Services - Employee Benefits	340.47	0.00
			6XX Supplies and Materials	2,248.72	0.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 0317-44041714

15 Flathead County  
0317 Cayuse Prairie 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
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			5XX Other Purchased Services	4,700.39	4,608.47
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	6,960.00	7,804.00
			2XX Personal Services - Employee Benefits	77.83	72.62
			3XX Purchased Professional and Technical Services	2,840.00	3,215.00
			6XX Supplies and Materials	0.00	9.98
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	47,454.81	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	39,666.33	605.57
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	0.00	514.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,198,436.84	1,209,045.30

### Schedule Of Changes Worksheet

Beginning Fund Balance					94,655.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,212,376.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,209,045.30	(3)
Increase/Decrease of Reserve for Inventories						
This Year	N/A	Less Last Year	N/A	(4a)	N/A	
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)					97,986.73	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	113,697.75	119,285.63
1112 District Levy - Personal Property	1,410.01	1,338.25
1190 Penalties and Interest on Taxes	620.22	754.88
1510 Interest Earnings	247.05	298.36
2220 County On-Schedule Trans Reimb	8,809.24	4,873.97
3210 State On-Schedule Trans Reimb	8,809.25	4,873.97
3444 State School Block Grant	4,372.79	4,372.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>137,966.31</b>	<b>135,797.85</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	16,966.69	18,214.27
2XX Personal Services - Employee Benefits	1,124.85	458.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	10,091.57	6,697.50
2XX Personal Services - Employee Benefits	552.15	1,064.49
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	98,606.57	95,228.04
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	0.00	465.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>127,341.83</b>	<b>122,127.80</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						31,627.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						135,797.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						122,127.80	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						45,297.56	(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
1510 Interest Earnings	11.85	4.42
1623 Milk Sales	1,388.00	1,863.50
4550 Federal Child Nutrition	3,777.18	4,474.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,177.03	6,342.80

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	6,288.16	6,005.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,288.16	6,005.47

### Schedule Of Changes Worksheet

Beginning Fund Balance	259.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,342.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,005.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	597.32	(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	1,058.58	123.46
1112 District Levy - Personal Property	279.02	1.51
1190 Penalties and Interest on Taxes	91.65	25.34
1510 Interest Earnings	0.04	6.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,429.29	156.89

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	-307.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	156.89	(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)	-150.95	(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	746.88	620.32
2240 County Retirement Distribution	142,932.27	152,272.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	143,679.15	152,893.21

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	83,988.49	85,313.56
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,510.67	3,805.01
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	1,755.98	8,121.48
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	7,366.07	6,064.05
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	13,671.09	18,521.67
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,954.27	5,517.39
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,282.10	7,913.46
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	9,722.30	16,656.04
<b>360 State Gifted &amp; Talented Reimbursement</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,841.45	0.00
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	1,042.31	1,020.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	136,134.73	152,933.24



# Trustees' Financial Summary

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15 Flathead County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						63,002.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						152,893.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						152,933.24	(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)						62,962.79	(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
<b>142 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,727.00
<b>321 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	1,744.00
<b>322 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	43,602.00
<b>410 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,245.00
<b>411 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,344.00
<b>465 Title I, Part A, Improvement Grants</b>	
4650 Federal Miscellaneous Grants from OPI	7,508.00
<b>764 Local</b>	
1510 Interest Earnings	935.37
1900 Other Revenue from Local Sources	5,032.36
<b>764 Subtotal</b>	5,967.73
<b>766 Allegiance Flex Dollars</b>	
1900 Other Revenue from Local Sources	515.72
<b>772 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	3,394.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	89,048.13

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

PRC Program Function Object	2012 Value
<b>142 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,727.00
<b>321 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	720.00
2XX Personal Services - Employee Benefits	111.88
<b>321 Subtotal</b>	831.88
<b>322 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	



# Trustees' Financial Summary

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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
<b>322 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	28,941.51
2XX Personal Services - Employee Benefits	10,138.95
5XX Other Purchased Services	4,112.97
6XX Supplies and Materials	408.57
	43,602.00
<b>322 Subtotal</b>	
<b>376 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	75.00
4XX Purchased Property Services	972.26
6XX Supplies and Materials	27.74
	1,075.00
<b>376 Subtotal</b>	
<b>410 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,508.76
2XX Personal Services - Employee Benefits	1,913.47
5XX Other Purchased Services	800.77
6XX Supplies and Materials	112.00
	7,335.00
<b>410 Subtotal</b>	
<b>411 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	7,222.99
2XX Personal Services - Employee Benefits	4,585.75
5XX Other Purchased Services	3,858.17
6XX Supplies and Materials	1,677.09
	17,344.00
<b>411 Subtotal</b>	
<b>465 Title I, Part A, Improvement Grants</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	3,897.00
<b>764 Local</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	814.80
6XX Supplies and Materials	182.54





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						97,360.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						89,048.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						86,032.49	(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)						100,376.54	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
142 Gifted and Talented	1,727.00	1,727.00	0.00
321 Title I, Part A, Improving Basic Programs	1,744.00	831.88	912.12
322 Title I, Part A, Improving Basic Programs	43,602.00	43,602.00	0.00
376 State OTO Capital Invest & Deferred Maintenance	0.00	1,075.00	-1,075.00
410 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	7,245.00	7,335.00	-90.00
411 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	17,344.00	17,344.00	0.00
465 Title I, Part A, Improvement Grants	7,508.00	3,897.00	3,611.00
764 Local	5,967.73	4,931.71	1,036.02
766 Allegiance Flex Dollars	515.72	1,894.22	-1,378.50
772 IDEA Part B (Trans from Coop)	3,394.68	3,394.68	0.00
<b>Total</b>	<u>89,048.13</u>	<u>86,032.49</u>	<u>3,015.64</u>



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	18.21	14.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	18.21	14.23

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,366.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14.23	(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)	1,380.59	(5)



# Trustees' Financial Summary

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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	33.33	24.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	33.33	24.98

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,498.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24.98	(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)	2,523.20	(5)



# Trustees' Financial Summary

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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
1111 District Levy - Real Property	8,811.78	8,958.71
1112 District Levy - Personal Property	123.87	106.94
1190 Penalties and Interest on Taxes	55.45	61.35
1510 Interest Earnings	118.27	85.06
3281 State Technology Aid	1,297.81	1,322.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10,407.18</b>	<b>10,534.37</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	0.00	100.00
4XX Purchased Property Services	0.00	75.00
5XX Other Purchased Services	0.00	609.79
6XX Supplies and Materials	11,102.69	5,708.75
<b>23XX Support Services - General Administration</b>		
5XX Other Purchased Services	0.00	92.48
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	0.00	465.00
2XX Personal Services - Employee Benefits	21.66	0.00
3XX Purchased Professional and Technical Services	320.00	0.00
4XX Purchased Property Services	0.00	178.87
6XX Supplies and Materials	0.00	1,703.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>11,444.35</b>	<b>8,933.84</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						10,716.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,534.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,933.84	(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)						12,316.64	(5)



# Trustees' Financial Summary

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## 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	129,466.81	145,192.64
1112 District Levy - Personal Property	471.64	1,493.35
1190 Penalties and Interest on Taxes	241.94	725.32
1510 Interest Earnings	450.99	1,721.61
3120 State Guaranteed Tax Base Aid	29,848.55	14,165.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>160,479.93</b>	<b>163,298.02</b>

### 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		
850 Interest on Debt	33,166.25	25,350.00
860 Agent Fees/Issuance Costs	500.00	500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>33,666.25</b>	<b>25,850.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	126,813.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	163,298.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,850.00	(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)	264,261.72	(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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	0.00

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	0.00	375.63
<b>4XXX Facilities Acquisition and Construction Services</b>		
3XX Purchased Professional and Technical Services	48,146.08	2,486.00
4XX Purchased Property Services	450.00	0.00
6XX Supplies and Materials	54,358.95	7,874.50
7XX Property and Equipment Acquisition	1,692,183.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,795,138.03	10,736.13

#### Schedule Of Changes Worksheet

Beginning Fund Balance	15,170.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,736.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	4,434.08	(5)



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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
1700 Student Extracurricular Activity Receipts	34,603.47	25,912.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	34,603.47	25,912.78

### 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	33,563.72	23,149.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	33,563.72	23,149.17

### Schedule Of Changes Worksheet

Beginning Fund Balance	22,703.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,912.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,149.17	(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)	25,466.88	(5)



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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	58,805.39	63,916.18
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	501,495.64	480,633.31
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	662.34	250.70
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	30,149.19	27,640.09
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	1,692,183.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	24,341.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,862.75
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,862.75

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,286.90
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,442.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	117,797.26
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

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	94,571.16	0.00	0.00	0.00	
280	1XXX	2XX	17,945.30	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	125.82	0.00	0.00	0.00	
280	1XXX	6XX	375.51	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	4,779.47	0.00	0.00	0.00	
<b>Totals</b>			117,797.26	0.00	0.00	0.00	117,797.26

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	57,250.00	0.00	0.00	0.00	57,250.00
Land Improvements	142,444.10	0.00	0.00	10,424.41	132,019.69
Buildings	2,913,849.60	0.00	0.00	33,430.45	2,880,419.15
Machinery and Equipment	41,037.60	0.00	21,720.78	0.00	62,758.38
Totals at Historical Cost	3,154,581.30	0.00	21,720.78	43,854.86	3,132,447.22
Less Accumulated Depreciation For:					
Improvement Accum	142,444.10	0.00	0.00	40,571.68	101,872.42
Building Accum	366,203.95	0.00	33,430.45	0.00	399,634.40
Machinery and Equipment Accum	34,680.07	0.00	21,017.54	0.00	55,697.61
Total Accumulated Depreciation	543,328.12	0.00	54,447.99	40,571.68	557,204.43
Governmental Activities, Capital Assets, net	2,611,253.18	0.00	-32,727.21	3,283.18	2,575,242.79

\* 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.

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2012			

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Bonds							
06/15/2011	1,827,210.93	0.00	120,960.93	0.00	1,706,250.00	121,875.00	1,584,375.00
Compensated Absences	52,346.70	0.00	20,747.78	0.00	31,598.92	3,618.43	27,980.49
Total Governmental Activity							
Long-Term Liabilities	1,879,557.63	0.00	141,708.71	0.00	1,737,848.92	125,493.43	1,612,355.49

\* 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.