



# Trustees' Financial Summary

FY2011-12

Submit ID: 0313-60089064

15 Flathead County  
0313 Columbia Falls H S

**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:** Dustin Zuffelato

**Phone #:** (406) 892-6550

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

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

**Chair, Board of Trustees:** Jill Rocksund

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

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

**County Superintendent:** Marcia Sheffels

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

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

## Software

Accounting Package: CSA/Infinite Visions

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

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
013	E-Rate Reimbursement	LOCAL	N/A	
019	Applicant Fingerprinting	LOCAL	N/A	
030	Ruder Endowment - Scholarships	LOCAL	N/A	
031	Ruder Endowment - Academics	LOCAL	N/A	
032	Ruder Endowment - Supt. Grant	LOCAL	N/A	
033	Speech/Debate Scholarship Fund	LOCAL	N/A	
039	Schulte Scholarship Endowment	LOCAL	N/A	
041	UPS/Canyon Scholarship	LOCAL	N/A	
042	General Scholarship	LOCAL	N/A	
043	Wildcat Athletic Endowment	LOCAL	N/A	
044	H.S. Library	LOCAL	N/A	
046	Pepsi Scholarship	LOCAL	N/A	
047	Hemmer Football Endowment	LOCAL	N/A	
049	Hemmer Scholarship	LOCAL	N/A	
050	Hoffmann Scholarship Endowment	LOCAL	N/A	
051	Indirect Costs	LOCAL	N/A	
052	S.D.#6 Employees Scholarship	LOCAL	N/A	
061	Trevor Seaman Memorial Scholarship	LOCAL	N/A	
068	State OTO K-12 Education Data System	STATE	2008	N/A
070	District 800 Monies	LOCAL	N/A	
072	State OTO Indian Education for All	STATE	N/A	state
073	Plum Creek Grant	LOCAL	N/A	
077	ASTHMA MINI GRANT	STATE	10612837	
078	AP Test Fees	LOCAL	N/A	N/A
081	Academic and Alumni Endowment	LOCAL	N/A	
240	Vo Ed All Career & Tech Ed Programs	STATE	N/A	State
241	Vo Ed All Career & Tech Ed Programs	STATE	N/A	State
242	Vo Ed All Career & Tech Ed Programs	STATE	N/A	State
249	Vo Ed All Career & Tech Ed Programs	STATE	2009	State
325	Montana Digital Academy	STATE		
372	Quality Schools Facility Grant	STATE	MT-QSPL-12-0005	NA
610	Title II Part D	FEDERAL	SLATE GRANT	84.386A
822	Vo Ed Carl Perkins Basic Grant	FEDERAL	15-0313-81-12BG	84.048A



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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)	633,209.94	107,221.06	15,321.36	19,647.65
02	Taxes Receivable - Real and Personal (120-149)	108,738.41	15,700.25	10,683.57	
03	Taxes Receivable - Protested (150-159)	45,396.57	6,201.54	4,249.78	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				6,255.67
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	787,344.92	129,122.85	30,254.71	25,903.32
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	42,962.35	5,628.22		1,358.64
25	Deferred Revenue (680)	154,134.98	21,901.79	14,933.35	3,379.22
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	197,097.33	27,530.01	14,933.35	4,737.86
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				6,255.67
37	Reserve for Encumbrances (953)	109,761.51			
48	Fund Balance for Budget	480,486.08	101,592.84	15,321.36	14,909.79
52	<b>TOTAL FUND BALANCE/EQUITY</b>	590,247.59	101,592.84	15,321.36	21,165.46
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	787,344.92	129,122.85	30,254.71	25,903.32



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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)	4,916.34	314,691.18	127,790.93	34,706.18
02	Taxes Receivable - Real and Personal (120-149)	388.88			0.12
03	Taxes Receivable - Protested (150-159)	408.57			0.02
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			19,360.00	
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>	5,713.79	314,691.18	147,150.93	34,706.32
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		6,441.74		266.99
25	Deferred Revenue (680)	797.45			0.14
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	797.45	6,441.74		267.13
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,916.34	308,249.44	147,150.93	34,439.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,916.34	308,249.44	147,150.93	34,439.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,713.79	314,691.18	147,150.93	34,706.32



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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)	25,143.38		4,588.29	31,653.02
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)	15,300.00			
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>	40,443.38		4,588.29	31,653.02
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				3.76
25	Deferred Revenue (680)	4,200.00			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4,200.00			3.76
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	36,243.38		4,588.29	31,649.26
52	<b>TOTAL FUND BALANCE/EQUITY</b>	36,243.38		4,588.29	31,649.26
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	40,443.38		4,588.29	31,653.02



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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)			106,111.99	
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>			106,111.99	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			49.62	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			49.62	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			106,062.37	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			106,062.37	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			106,111.99	



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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)	35,853.43	86,102.16	444,018.82	
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>	35,853.43	86,102.16	444,018.82	
<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)				
48	Fund Balance for Budget	35,853.43	86,102.16	444,018.82	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	35,853.43	86,102.16	444,018.82	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	35,853.43	86,102.16	444,018.82	



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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)	39,617.72	188,494.06		
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>	39,617.72	188,494.06		
<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	39,617.72	188,494.06		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	39,617.72	188,494.06		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	39,617.72	188,494.06		



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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	<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)				
41	Unrestricted Net Assets (940)				
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		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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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)	112,166.68		204,220.74	58,369.16
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>	112,166.68		204,220.74	58,369.16
<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	112,166.68		204,220.74	58,369.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>	112,166.68		204,220.74	58,369.16
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	112,166.68		204,220.74	58,369.16



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	99,793.22	361,102.58		
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>	99,793.22	361,102.58		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	99,793.22	361,102.58		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	99,793.22	361,102.58		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	99,793.22	361,102.58		



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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	1,221,034.57	1,235,347.60
1112 District Levy - Personal Property	43,933.67	38,664.15
1113 District Levy - Heavy Motor Vehicles	7,197.41	7,099.90
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	29,521.38	51,346.18
1190 Penalties and Interest on Taxes	11,150.34	16,519.89
1510 Interest Earnings	6,308.02	4,491.08
1900 Other Revenue from Local Sources	2,610.01	934.10
3110 Direct State Aid	2,040,660.75	2,308,552.00
3111 Quality Educator	172,256.29	161,618.42
3112 At Risk Student	0.00	23,109.07
3113 Indian Education For All	17,299.20	16,320.00
3114 American Indian Achievement Gap	5,600.00	8,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	175,863.99	149,343.12
3120 State Guaranteed Tax Base Aid	1,033,473.15	940,539.60
3444 State School Block Grant	192,603.00	192,603.00
3730 HB645 State Special Education Allowable Costs	6,820.74	0.00
7800 ARRA - State Fiscal Stabilization Fund	230,263.05	0.00
7810 Education Jobs Fund	192,471.30	2,707.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,389,066.87</b>	<b>5,157,395.65</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	1,502,336.36	1,633,250.43
2XX Personal Services - Employee Benefits	367,919.04	327,176.08
3XX Purchased Professional and Technical Services	19.95	0.00
4XX Purchased Property Services	3,675.50	1,693.49
5XX Other Purchased Services	8,649.05	2,999.74
6XX Supplies and Materials	84,115.63	128,529.83
810 Dues and Fees	5,292.49	3,403.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	154,355.86	164,894.91
2XX Personal Services - Employee Benefits	44,878.23	46,739.44
5XX Other Purchased Services	1,129.21	628.49
6XX Supplies and Materials	3,716.35	4,308.37
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	31,127.03	30,816.02
2XX Personal Services - Employee Benefits	4,925.47	4,934.49
3XX Purchased Professional and Technical Services	379.17	1,076.25



# Trustees' Financial Summary

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15 Flathead County  
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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>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	123.69	292.22
			6XX Supplies and Materials	105.38	3,112.56
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	55,162.31	56,626.46
			2XX Personal Services - Employee Benefits	10,637.76	10,557.86
			3XX Purchased Professional and Technical Services	0.00	9,183.00
			4XX Purchased Property Services	215.00	0.00
			6XX Supplies and Materials	13,094.23	10,540.29
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	75,069.79	75,574.99
			2XX Personal Services - Employee Benefits	10,566.94	10,635.12
			3XX Purchased Professional and Technical Services	5,908.61	5,796.91
			5XX Other Purchased Services	21,172.59	21,521.91
			6XX Supplies and Materials	2,046.87	4,705.04
			810 Dues and Fees	5,248.65	5,682.60
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	245,709.67	250,489.79
			2XX Personal Services - Employee Benefits	52,635.21	53,008.76
			3XX Purchased Professional and Technical Services	5,985.50	2,223.77
			4XX Purchased Property Services	2,103.27	1,565.07
			5XX Other Purchased Services	10,528.04	11,342.86
			6XX Supplies and Materials	13,824.57	10,101.71
			810 Dues and Fees	6,563.50	4,921.54
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	66,152.50	63,490.45
			2XX Personal Services - Employee Benefits	14,148.67	13,143.79
			3XX Purchased Professional and Technical Services	5.94	93.43
			4XX Purchased Property Services	20,133.78	18,211.10
			5XX Other Purchased Services	11,334.34	9,576.72
			6XX Supplies and Materials	9,922.25	7,635.57
			810 Dues and Fees	158.41	275.22
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	314,122.05	292,699.06
			2XX Personal Services - Employee Benefits	90,086.13	94,433.72
			3XX Purchased Professional and Technical Services	5,846.96	26,581.08
			4XX Purchased Property Services	240,335.24	175,101.12
			5XX Other Purchased Services	12,180.63	13,242.70
			6XX Supplies and Materials	30,281.84	53,983.43
			7XX Property and Equipment Acquisition	8,118.00	2,087.58
			810 Dues and Fees	0.00	69.97
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	33,654.90	20,457.35



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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>210 Non-Federal Alternative Education</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	35,409.96	35,596.36
			2XX Personal Services - Employee Benefits	10,493.14	10,439.80
			4XX Purchased Property Services	1,805.98	1,729.74
			5XX Other Purchased Services	662.93	491.88
			6XX Supplies and Materials	127.49	893.15
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	192,567.33	271,326.73
			2XX Personal Services - Employee Benefits	61,115.40	73,299.49
			4XX Purchased Property Services	118.23	96.33
			6XX Supplies and Materials	827.97	368.52
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	32,259.00	34,673.40
			2XX Personal Services - Employee Benefits	7,400.45	8,727.39
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	30,914.12	50,131.04
			2XX Personal Services - Employee Benefits	5,079.00	8,046.58
			5XX Other Purchased Services	541.43	586.41
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	812.99	740.90
			2XX Personal Services - Employee Benefits	66.70	47.56
			5XX Other Purchased Services	70.29	72.16
			6XX Supplies and Materials	258.18	221.39
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	2,519.62	2,519.61
			2XX Personal Services - Employee Benefits	18.29	14.19
			5XX Other Purchased Services	1,126.13	1,229.15
			6XX Supplies and Materials	486.16	73.44
	<b>329 State Miscellaneous Grants</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	847.50	2,055.00
			2XX Personal Services - Employee Benefits	6.15	11.63
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	0.00	2,561.37
			2XX Personal Services - Employee Benefits	0.00	159.65
			6XX Supplies and Materials	0.00	1,031.72
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	59,442.30	32,704.92
			2XX Personal Services - Employee Benefits	9,104.06	5,976.36
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				



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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>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	12,385.46	12,381.35
			2XX Personal Services - Employee Benefits	2,187.05	2,177.14
			5XX Other Purchased Services	352.00	508.90
			6XX Supplies and Materials	115.76	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	365,716.04	341,013.65
			2XX Personal Services - Employee Benefits	64,078.23	53,125.55
			4XX Purchased Property Services	370.00	607.76
			6XX Supplies and Materials	32,677.24	27,799.39
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	351.13	0.00
			2XX Personal Services - Employee Benefits	26.58	0.00
			5XX Other Purchased Services	11.00	0.00
			6XX Supplies and Materials	87.28	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	9,750.30	7,695.41
			2XX Personal Services - Employee Benefits	763.38	460.01
			5XX Other Purchased Services	1,420.03	1,248.98
			6XX Supplies and Materials	3,747.35	3,172.16
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	40,658.72	40,758.73
			2XX Personal Services - Employee Benefits	295.37	230.60
			5XX Other Purchased Services	12,483.48	11,862.83
			6XX Supplies and Materials	1,338.84	4,225.28
			810 Dues and Fees	2,851.50	2,996.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	28,500.42	25,961.56
			2XX Personal Services - Employee Benefits	2,209.03	1,469.50
			4XX Purchased Property Services	2,219.92	1,916.80
			5XX Other Purchased Services	2,418.21	2,258.99
			6XX Supplies and Materials	9,576.39	10,745.20
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	195,837.05	195,597.06
			2XX Personal Services - Employee Benefits	7,329.21	6,999.61
			3XX Purchased Professional and Technical Services	0.00	2,445.00
			4XX Purchased Property Services	1,273.17	711.12
			5XX Other Purchased Services	34,124.92	28,322.51
			6XX Supplies and Materials	47,013.10	54,296.22
			7XX Property and Equipment Acquisition	6,000.00	3,075.00



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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>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			810 Dues and Fees	6,660.00	6,142.50
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	87,754.76	0.00
			6XX Supplies and Materials	14,485.95	0.00
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	1,320.00	0.00
			2XX Personal Services - Employee Benefits	9.59	0.00
			3XX Purchased Professional and Technical Services	5,571.55	0.00
			5XX Other Purchased Services	385.12	0.00
			6XX Supplies and Materials	6,305.32	0.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			3XX Purchased Professional and Technical Services	11,607.00	0.00
			4XX Purchased Property Services	21,717.72	0.00
			7XX Property and Equipment Acquisition	81,106.04	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	192,471.30	2,707.54
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			4XX Purchased Property Services	402.50	5,236.79
			6XX Supplies and Materials	11,795.70	8,167.90
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	8,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				5,397,544.07	5,101,558.20



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						487,676.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,157,395.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,101,558.20	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	109,761.51	Less Last Year	63,027.41	(4b)		46,734.10	
						46,734.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						590,247.59	(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	147,430.22	188,232.89
1112 District Levy - Personal Property	5,059.19	4,748.05
1113 District Levy - Heavy Motor Vehicles	843.27	1,062.26
1190 Penalties and Interest on Taxes	1,295.13	1,990.63
1510 Interest Earnings	684.84	383.14
1900 Other Revenue from Local Sources	566.44	0.00
2220 County On-Schedule Trans Reimb	48,218.14	45,144.59
3210 State On-Schedule Trans Reimb	48,218.15	45,144.59
3444 State School Block Grant	5,623.99	5,623.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>257,939.37</b>	<b>292,330.14</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	8,391.65	8,385.84
2XX Personal Services - Employee Benefits	1,160.74	1,167.66
3XX Purchased Professional and Technical Services	1,935.45	1,845.41
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	17,048.53	17,048.53
2XX Personal Services - Employee Benefits	2,476.40	2,529.22
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	7,743.57	6,996.22
2XX Personal Services - Employee Benefits	1,824.21	1,615.77
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	130,737.85	128,642.09
2XX Personal Services - Employee Benefits	19,470.17	18,387.67
3XX Purchased Professional and Technical Services	788.53	1,523.36
4XX Purchased Property Services	19,036.78	16,596.91
5XX Other Purchased Services	18,742.24	22,074.84
6XX Supplies and Materials	27,628.77	31,606.98
7XX Property and Equipment Acquisition	9,207.00	0.00
810 Dues and Fees	27.06	54.71
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	1,878.03	0.00
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
4XX Purchased Property Services	89.66	0.00
5XX Other Purchased Services	1,760.00	0.00
6XX Supplies and Materials	19.18	0.00



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

### 10 - Transportation 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			
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>269,965.82</u>	<u>258,475.21</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance						67,737.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						292,330.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						258,475.21	(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)						101,592.84	(5)



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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	100,044.07	126,429.30
1112 District Levy - Personal Property	5,823.44	3,105.96
1113 District Levy - Heavy Motor Vehicles	679.39	702.76
1190 Penalties and Interest on Taxes	1,289.93	1,651.20
1510 Interest Earnings	47.68	43.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	107,884.51	131,932.85

#### 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		
7XX Property and Equipment Acquisition	85,140.00	127,710.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	85,140.00	127,710.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	11,098.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	131,932.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	127,710.00	(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)	15,321.36	(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	368.54	109.53
1611 National School Lunch Program	165,205.48	142,805.00
1612 School Breakfast Program	15,999.45	17,213.60
1630 Catering Sales	8,852.55	6,838.88
1632 Daily Adult Sales	8,515.00	7,371.00
1634 Daily Ala Carte Sales	139,662.70	141,503.35
3220 State Food Services Match	1,599.39	0.00
4550 Federal Child Nutrition	518,529.64	478,665.26
4552 Fresh Fruit And Vegetable	29,435.59	54,422.02
4555 School Foods Summer Program - 10.559	3,673.29	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	891,841.63	848,928.64

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

PRC Program Function Object	2011 Value	2012 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	348,813.77	344,696.45
2XX Personal Services - Employee Benefits	122,404.37	122,108.15
4XX Purchased Property Services	5,658.57	8,142.18
5XX Other Purchased Services	1,117.22	1,270.75
6XX Supplies and Materials	413,423.28	370,190.32
810 Dues and Fees	972.78	909.25
<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>		
840 Principal On Debt	210.29	2,102.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	892,600.28	849,420.00



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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						22,847.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						848,928.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						849,420.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	6,255.67	Less Last Year	7,446.20		(4a)	-1,190.53	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						-1,190.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,165.46	(5)



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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	24,830.61	2,882.47
1112 District Levy - Personal Property	1,265.82	628.51
1113 District Levy - Heavy Motor Vehicles	160.58	0.00
1190 Penalties and Interest on Taxes	280.06	337.56
1510 Interest Earnings	0.00	21.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>26,537.07</b>	<b>3,870.43</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>		
5XX Other Purchased Services	1,200.00	240.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services	22,560.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>23,760.50</b>	<b>240.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,285.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,870.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					240.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,916.34	(5)



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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	3,079.56	2,108.69
2240 County Retirement Distribution	625,357.40	622,301.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>628,436.96</b>	<b>624,409.89</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>		
2XX Personal Services - Employee Benefits	272,874.62	253,238.89
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	22,883.71	24,303.62
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	5,547.32	10,653.11
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	10,004.70	10,310.11
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	11,623.37	11,540.52
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	39,213.08	39,844.01
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	10,703.95	10,341.48
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	44,631.78	42,222.39
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	17,920.49	18,207.13
<b>210 Non-Federal Alternative Education</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,329.90	5,359.05
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	28,494.28	39,383.76
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	4,749.20	5,023.13
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	4,422.78	7,616.56
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	105.20	95.36
<b>35XX Extracurricular - Athletics</b>		



# Trustees' Financial Summary

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15 Flathead County  
0313 Columbia Falls H S

## 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
	<b>280 Special Education - Local and State</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	386.15	386.67
	<b>329 State Miscellaneous Grants</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	315.60
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	141.13	283.63
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	9,343.29	4,931.00
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	1,924.57	2,205.08
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	53,511.52	49,825.93
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	38.53	0.00
	<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	92.34	92.52
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	3.46	7.31
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	519.84	494.69
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	1,257.06	959.85
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	5,474.60	5,765.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	3,528.66	3,038.65
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	27,322.16	27,633.50
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	200.36	0.00
	<b>910 Food Services</b>				



# Trustees' Financial Summary

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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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	46,296.52	46,775.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				628,544.57	620,853.58

### Schedule Of Changes Worksheet

Beginning Fund Balance					304,693.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					624,409.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					620,853.58	(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)					308,249.44	(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>013 E-Rate Reimbursement</b>	
1510 Interest Earnings	158.67
1900 Other Revenue from Local Sources	27,479.52
<b>013 Subtotal</b>	27,638.19
<b>019 Applicant Fingerprinting</b>	
1510 Interest Earnings	3.86
<b>044 H.S. Library</b>	
1510 Interest Earnings	12.37
<b>047 Hemmer Football Endowment</b>	
1510 Interest Earnings	8.02
<b>051 Indirect Costs</b>	
1510 Interest Earnings	255.33
9710 Residual Equity Transfers In	1,550.24
<b>051 Subtotal</b>	1,805.57
<b>068 State OTO K-12 Education Data System</b>	
1510 Interest Earnings	36.54
<b>070 District 800 Monies</b>	
1510 Interest Earnings	67.82
<b>072 State OTO Indian Education for All</b>	
1510 Interest Earnings	280.73
<b>073 Plum Creek Grant</b>	
1510 Interest Earnings	4.41
1920 Contributions/Donations from Private Sources	8,285.00
<b>073 Subtotal</b>	8,289.41
<b>077 ASTHMA MINI GRANT</b>	
1510 Interest Earnings	4.86
<b>078 AP Test Fees</b>	
1510 Interest Earnings	0.92
<b>240 Vo Ed All Career &amp; Tech Ed Programs</b>	
1510 Interest Earnings	56.93
<b>241 Vo Ed All Career &amp; Tech Ed Programs</b>	
1510 Interest Earnings	111.26
<b>242 Vo Ed All Career &amp; Tech Ed Programs</b>	
1510 Interest Earnings	67.48
3900 State Career & Technical Ed Entitlement	12,792.00
<b>242 Subtotal</b>	12,859.48
<b>249 Vo Ed All Career &amp; Tech Ed 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>051 Indirect Costs</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>21XX Support Services - Students</b>			
			6XX Supplies and Materials	1,820.73
	<b>25XX Support Services - Business</b>			
			5XX Other Purchased Services	774.42
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>			
	<b>1XXX Instruction</b>			
			6XX Supplies and Materials	239.20
	<b>051 Subtotal</b>			<hr/> 2,834.35
<b>070 District 800 Monies</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	0.02
	<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	158.00
			2XX Personal Services - Employee Benefits	9.97
			6XX Supplies and Materials	73.77
	<b>070 Subtotal</b>			<hr/> 241.76
<b>072 State OTO Indian Education for All</b>				
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>			
	<b>221X Improvement of Instruction Services</b>			
			6XX Supplies and Materials	543.20
<b>073 Plum Creek Grant</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>1XXX Instruction</b>			
			6XX Supplies and Materials	13,952.18
<b>077 ASTHMA MINI GRANT</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>21XX Support Services - Students</b>			
			6XX Supplies and Materials	1,061.86
<b>240 Vo Ed All Career &amp; Tech Ed Programs</b>				
	<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>			
	<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	600.00
			2XX Personal Services - Employee Benefits	3.40
			6XX Supplies and Materials	639.89
			810 Dues and Fees	270.00
	<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	59.50
			2XX Personal Services - Employee Benefits	3.46



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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>240 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>27XX Student Transportation Services</b>	
6XX Supplies and Materials	19.94
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	778.00
	2,374.19
<b>240 Subtotal</b>	
<b>241 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	471.45
<b>249 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,216.85
<b>372 Quality Schools Facility Grant</b>	
<b>372 Quality Schools Facility Grant Program</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	19,360.00
<b>610 Title II Part D</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	2,254.00
<b>822 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	51,668.54
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	3,433.46
8XX Other Expenditures	290.00
	55,392.00
<b>822 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	139,726.52



# 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						158,669.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						128,208.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						139,726.52	(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)						147,150.93	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
013 E-Rate Reimbursement	27,638.19	38,381.83	-10,743.64
019 Applicant Fingerprinting	3.86	53.50	-49.64
044 H.S. Library	12.37	589.35	-576.98
047 Hemmer Football Endowment	8.02	0.00	8.02
051 Indirect Costs	1,805.57	2,834.35	-1,028.78
068 State OTO K-12 Education Data System	36.54	0.00	36.54
070 District 800 Monies	67.82	241.76	-173.94
072 State OTO Indian Education for All	280.73	543.20	-262.47
073 Plum Creek Grant	8,289.41	13,952.18	-5,662.77
077 ASTHMA MINI GRANT	4.86	1,061.86	-1,057.00
078 AP Test Fees	0.92	0.00	0.92
240 Vo Ed All Career & Tech Ed Programs	56.93	2,374.19	-2,317.26
241 Vo Ed All Career & Tech Ed Programs	111.26	471.45	-360.19
242 Vo Ed All Career & Tech Ed Programs	12,859.48	0.00	12,859.48
249 Vo Ed All Career & Tech Ed Programs	26.34	2,216.85	-2,190.51
372 Quality Schools Facility Grant	19,360.00	19,360.00	0.00
610 Title II Part D	2,254.00	2,254.00	0.00
822 Vo Ed Carl Perkins Basic Grant	55,392.00	55,392.00	0.00
<b>Total</b>	<b>128,208.30</b>	<b>139,726.52</b>	<b>-11,518.22</b>



# Trustees' Financial Summary

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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
1112 District Levy - Personal Property	0.00	0.12
1190 Penalties and Interest on Taxes	0.00	0.07
1340 Fees for Adult Education	700.00	610.00
1510 Interest Earnings	455.04	262.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,155.04</b>	<b>873.02</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,787.04	3,609.97
2XX Personal Services - Employee Benefits	1,050.89	1,044.39
6XX Supplies and Materials	349.79	16.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>5,187.72</b>	<b>4,671.27</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		38,237.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		873.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,671.27	(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)		34,439.19	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	27,500.00	30,800.00
1510 Interest Earnings	335.08	230.47
3260 State Driver's Education Reimbursement	16,514.13	13,801.92
5200 Sale or Compensation for Loss of Assets	0.00	21,643.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>44,349.21</b>	<b>66,475.79</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	34,079.59	36,720.92
2XX Personal Services - Employee Benefits	258.86	226.41
3XX Purchased Professional and Technical Services	0.00	174.00
4XX Purchased Property Services	1,984.49	426.57
5XX Other Purchased Services	2,768.19	2,943.23
6XX Supplies and Materials	2,131.06	2,501.73
7XX Property and Equipment Acquisition	0.00	22,065.00
810 Dues and Fees	0.00	25.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>41,222.19</b>	<b>65,082.86</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	34,850.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,475.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,082.86	(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)	36,243.38	(5)



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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	21.84	20.19
1910 Rentals	550.00	2,295.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>571.84</u>	<u>2,315.19</u>

### 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>	<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		2,273.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,315.19 (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)		4,588.29 (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	413.03	303.85
5300 Operating Transfers from Other Funds	8,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>8,413.03</b>	<b>303.85</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>1XXX Instruction</b>		
1XX Personal Services - Salaries	811.37	0.00
2XX Personal Services - Employee Benefits	5.90	0.00
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	0.00	3,580.50
2XX Personal Services - Employee Benefits	0.00	20.27
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	1,615.08	4,035.79
2XX Personal Services - Employee Benefits	9.14	22.85
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	0.00	951.08
2XX Personal Services - Employee Benefits	0.00	5.38
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	229.88	1,177.18
2XX Personal Services - Employee Benefits	20.61	82.16
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	191.24	295.54
2XX Personal Services - Employee Benefits	17.14	20.62
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	336.62	952.61
2XX Personal Services - Employee Benefits	2.45	5.40
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	2,256.90	764.39
2XX Personal Services - Employee Benefits	202.35	53.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>5,698.68</b>	<b>11,967.15</b>



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

### 21 - Compensated Absence Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						43,312.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						303.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,967.15	(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)						31,649.26	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,533.34	857.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,533.34</b>	<b>857.92</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>222X Educational Media Services</b>		
1XX Personal Services - Salaries	11,027.92	11,387.63
2XX Personal Services - Employee Benefits	2,127.41	2,111.94
5XX Other Purchased Services	162.48	158.20
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	0.00	64.32
2XX Personal Services - Employee Benefits	0.00	4.02
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	0.00	2,990.88
2XX Personal Services - Employee Benefits	0.00	199.84
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	0.00	1,803.44
2XX Personal Services - Employee Benefits	0.00	119.38
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	0.00	5,540.23
2XX Personal Services - Employee Benefits	0.00	384.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>13,317.81</b>	<b>24,763.91</b>



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

### 26 - Impact Aid Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						129,968.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						857.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,763.91	(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)						106,062.37	(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
1510 Interest Earnings	698.17	280.20
3281 State Technology Aid	6,065.26	5,726.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,763.43	6,007.11

#### 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	320.00
6XX Supplies and Materials	25,306.68	1,096.17
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	0.00	519.75
2XX Personal Services - Employee Benefits	0.00	2.95
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	5,254.00	5,254.00
2XX Personal Services - Employee Benefits	38.16	29.76
3XX Purchased Professional and Technical Services	0.00	232.98
6XX Supplies and Materials	436.54	0.00
8XX Other Expenditures	0.00	95.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	949.09	1,084.06
2XX Personal Services - Employee Benefits	6.88	6.12
3XX Purchased Professional and Technical Services	128.98	16.48
4XX Purchased Property Services	0.00	29.70
6XX Supplies and Materials	0.00	1,070.34
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	165.00	1,003.88
6XX Supplies and Materials	0.00	769.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	32,285.33	11,530.75



# Trustees' Financial Summary

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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						41,377.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,007.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,530.75	(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)						35,853.43	(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	542.09	627.95
3445 State Combined Fund School Block Grant	27,806.38	27,806.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	28,348.47	28,434.33

### 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>221X Improvement of Instruction Services</b>		
3XX Purchased Professional and Technical Services	1,183.00	1,101.10
<b>24XX Support Services - School Administration</b>		
3XX Purchased Professional and Technical Services	0.00	7,000.00
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	0.00	14,240.00
4XX Purchased Property Services	0.00	4,972.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	16,502.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,183.00	43,815.10

### Schedule Of Changes Worksheet

Beginning Fund Balance	101,482.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,434.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,815.10	(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)	86,102.16	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 45 - Permanent Endowment Fund

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

PRC Revenue	2011 Value	2012 Value
<b>031 Ruder Endowment - Academics</b>		
1510 Interest Earnings	341.14	222.73
1520 Dividends on Investments	813.48	949.15
1530 Net Increase (Decrease) in the Fair Value of Investments	-300.75	517.29
<b>031 Subtotal</b>	<u>853.87</u>	<u>1,689.17</u>
<b>032 Ruder Endowment - Supt. Grant</b>		
1510 Interest Earnings	702.35	450.13
<b>043 Wildcat Athletic Endowment</b>		
1510 Interest Earnings	3,414.15	2,358.73
1900 Other Revenue from Local Sources	0.00	2,000.00
1920 Contributions/Donations from Private Sources	39,783.71	33,448.29
<b>043 Subtotal</b>	<u>43,197.86</u>	<u>37,807.02</u>
<b>081 Academic and Alumni Endowment</b>		
1510 Interest Earnings	0.00	5.59
1920 Contributions/Donations from Private Sources	0.00	2,245.00
<b>081 Subtotal</b>	<u>0.00</u>	<u>2,250.59</u>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u><u>44,754.08</u></u>	<u><u>42,196.91</u></u>

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

PRC Program Function Object	2011 Value	2012 Value
<b>031 Ruder Endowment - Academics</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	1,000.00
222X Educational Media Services		
6XX Supplies and Materials	0.00	28.52
<b>031 Subtotal</b>	<u>0.00</u>	<u>1,028.52</u>
<b>032 Ruder Endowment - Supt. Grant</b>		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	268.71	0.00
<b>043 Wildcat Athletic Endowment</b>		
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	19,379.53	14,445.78



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 45 - Permanent Endowment Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
043	Wildcat Athletic Endowment				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			7XX Property and Equipment Acquisition	2,000.00	2,000.00
				<hr/>	<hr/>
			<b>043 Subtotal</b>	21,379.53	16,445.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<hr/> <hr/>	<hr/> <hr/>
				21,648.24	17,474.30

### Schedule Of Changes Worksheet

Beginning Fund Balance					419,296.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					42,196.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,474.30 (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)					444,018.82 (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	510.01	360.19
1900 Other Revenue from Local Sources	2,828.30	472.37
5200 Sale or Compensation for Loss of Assets	2,950.90	4,442.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,289.21</b>	<b>5,275.44</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>		
6XX Supplies and Materials	0.00	84.88
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	14,293.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>14,378.77</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	48,721.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,275.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,378.77	(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)	39,617.72	(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	2,055.10	1,326.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,055.10	1,326.20

### 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	187,167.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,326.20	(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)	188,494.06	(5)



# Trustees' Financial Summary

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

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
<b>030 Ruder Endowment - Scholarships</b>		
1510 Interest Earnings	1,784.78	474.67
1520 Dividends on Investments	994.20	1,160.03
1530 Net Increase (Decrease) in the Fair Value of Investments	830.15	-968.46
<b>030 Subtotal</b>	<u>3,609.13</u>	<u>666.24</u>
<b>042 General Scholarship</b>		
1510 Interest Earnings	12.19	7.87
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-113.40
<b>042 Subtotal</b>	<u>12.19</u>	<u>-105.53</u>
<b>049 Hemmer Scholarship</b>		
1510 Interest Earnings	89.64	57.48
1920 Contributions/Donations from Private Sources	375.00	440.00
<b>049 Subtotal</b>	<u>464.64</u>	<u>497.48</u>
<b>050 Hoffmann Scholarship Endowment</b>		
1510 Interest Earnings	352.00	225.77
1920 Contributions/Donations from Private Sources	330.00	0.00
<b>050 Subtotal</b>	<u>682.00</u>	<u>225.77</u>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u><u>4,767.96</u></u>	<u><u>1,283.96</u></u>

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

PRC Program Function Object	2011 Value	2012 Value
<b>030 Ruder Endowment - Scholarships</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	2,625.00	2,725.00
<b>049 Hemmer Scholarship</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	500.00	500.00
<b>050 Hoffmann Scholarship Endowment</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	0.00	500.00



# Trustees' Financial Summary

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

81 - Private Purpose Trust (spend interest only)

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

3,125.00

3,725.00

### Schedule Of Changes Worksheet

Beginning Fund Balance						114,607.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,283.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,725.00	(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)						112,166.68	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
325 Montana Digital Academy		
3250 Montana Digital Academy	19,840.00	22,444.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19,840.00	22,444.00

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

PRC Program Function Object	2011 Value	2012 Value
325 Montana Digital Academy		
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	16,000.00	18,100.00
2XX Personal Services - Employee Benefits	2,516.55	2,793.76
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	1,323.45	1,550.24
<b>325 Subtotal</b>	19,840.00	22,444.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	19,840.00	22,444.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,444.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,444.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(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
1XXX Revenues from Student Activities	299,582.76	366,097.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	299,582.76	366,097.75

### 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	310,796.93	345,455.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	310,796.93	345,455.88

### Schedule Of Changes Worksheet

Beginning Fund Balance	183,578.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	366,097.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	345,455.88	(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)	204,220.74	(5)



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

### 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2011 Value	2012 Value
<b>033 Speech/Debate Scholarship Fund</b>		
1510 Interest Earnings	12.00	7.78
1920 Contributions/Donations from Private Sources	635.00	0.00
<b>033 Subtotal</b>	<u>647.00</u>	<u>7.78</u>
<b>039 Schulte Scholarship Endowment</b>		
1510 Interest Earnings	118.85	80.57
1920 Contributions/Donations from Private Sources	1,945.00	1,262.00
<b>039 Subtotal</b>	<u>2,063.85</u>	<u>1,342.57</u>
<b>041 UPS/Canyon Scholarship</b>		
1510 Interest Earnings	260.23	158.20
<b>046 Pepsi Scholarship</b>		
1510 Interest Earnings	6.63	5.07
1920 Contributions/Donations from Private Sources	1,000.00	1,000.00
<b>046 Subtotal</b>	<u>1,006.63</u>	<u>1,005.07</u>
<b>052 S.D.#6 Employees Scholarship</b>		
1510 Interest Earnings	110.41	74.13
1920 Contributions/Donations from Private Sources	3,705.00	3,547.00
<b>052 Subtotal</b>	<u>3,815.41</u>	<u>3,621.13</u>
<b>061 Trevor Seaman Memorial Scholarship</b>		
1510 Interest Earnings	85.48	63.75
1530 Net Increase (Decrease) in the Fair Value of Investments	130.22	99.90
1920 Contributions/Donations from Private Sources	0.00	100.00
<b>061 Subtotal</b>	<u>215.70</u>	<u>263.65</u>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u><u>8,008.82</u></u>	<u><u>6,398.40</u></u>

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

PRC Program Function Object	2011 Value	2012 Value
<b>033 Speech/Debate Scholarship Fund</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	500.00	0.00
<b>039 Schulte Scholarship Endowment</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	2,000.00	1,000.00



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

85 - Private Purpose Trust (spend principal & interest)

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

PRC	Program	Function	Object	2011 Value	2012 Value
039	Schulte Scholarship Endowment				
	1XX Regular Education Programs - Elementary/Secondary				
041	UPS/Canyon Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	825.00	1,625.00
046	Pepsi Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	1,500.00	0.00
052	S.D.#6 Employees Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	2,000.00	3,000.00
061	Trevor Seaman Memorial Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	1,000.00	2,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>7,825.00</u>	<u>7,625.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance						59,595.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,398.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,625.00	(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)						58,369.16	(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	34,394.00	34,449.20
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	128,485.46	131,497.46
XX	39X 1XXX 112	Certified Teacher Staff Salaries	357,377.29	332,009.90
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	2,246,258.87	2,138,715.44
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	22,472.01	32,631.94
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,429.66	746.50
XX	XXX 26XX 41X	Energy Utility Services	154,724.62	117,083.24
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	176,424.01	16,502.00
XX	XXX 4XXX 725	Major Construction Services	7,935.01	34,751.24
XX	XXX 4XXX 73X	Major Equipment-New	101,769.95	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	1,704.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	20,856.50	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	1,200.00	240.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	112,009.20
b. Related Services Block Grant Entitlement	37,333.92
c. Total Entitlements Subject to Reversion	149,343.12

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	198,626.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	447,255.89
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

**Percentage of Special Ed Funding FY2014 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2011-12

Submit ID: 0313-60089064

15 Flathead County  
0313 Columbia Falls H S

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	271,326.73	0.00	0.00	0.00
280	1XXX	2XX	73,299.49	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	96.33	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	368.52	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	34,673.40	0.00	0.00	0.00
280	21XX	2XX	8,727.39	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	50,131.04	0.00	0.00	0.00
280	24XX	2XX	8,046.58	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	586.41	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
<b>Totals</b>			447,255.89	0.00	0.00	447,255.89

*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 Improvements	679,072.11	0.00	50,893.24	0.00	729,965.35
Buildings	3,557,280.81	0.00	0.00	0.00	3,557,280.81
Machinery and Equipment	1,665,110.87	0.00	159,980.58	120,311.36	1,704,780.09
Totals at Historical Cost	5,901,463.79	0.00	210,873.82	120,311.36	5,992,026.25
Less Accumulated Depreciation For:					
Improvement Accum	277,716.48	0.00	19,991.30	0.00	297,707.78
Building Accum	2,444,963.47	0.00	45,474.33	0.00	2,490,437.80
Machinery and Equipment Accum	957,090.41	0.00	107,526.34	120,311.36	944,305.39
Total Accumulated Depreciation	3,679,770.36	0.00	172,991.97	120,311.36	3,732,450.97
Governmental Activities, Capital Assets, net	2,221,693.43	0.00	37,881.85	0.00	2,259,575.28

\* 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>
Instruction (1XXX)	11,657.34	0.00	0.00
Support Services Staff (22XX)	405.00	0.00	0.00
Financial Administration (25XX)	736.44	0.00	0.00
Operations and Maintenance (26XX)	23,181.90	0.00	0.00
Transportation (27XX)	84,754.72	0.00	0.00
Food Service (31XX)	6,525.26	0.00	0.00
Extracurricular (34XX, 35XX)	5,250.94	0.00	0.00
Unallocated	40,480.37	0.00	0.00
Total Depreciation for FY2012	172,991.97	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

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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>							
Capital Leases	0.00	8,202.00	2,102.00	0.00	6,100.00	2,100.00	4,000.00
Compensated Absences	179,623.55	1,499.00	0.00	0.00	181,122.55	75,847.00	105,275.55
Other Post Employment Benefits	358,843.00	330,880.11	0.00	0.00	689,723.11	0.00	689,723.11
Total Governmental Activity							
Long-Term Liabilities	538,466.55	340,581.11	2,102.00	0.00	876,945.66	77,947.00	798,998.66

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

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

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