



Trustees' Financial Summary

FY2011-12

Submit ID: 0740-49119660

**41 Ravalli County
0740 Darby K-12 Schools**

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: Caroline Rennaker

Phone #: (406) 821-1306

(Signature)

(Date)

Chair, Board of Trustees: Erik Abrahamson

(Signature)

(Date)

County Superintendent: Michael Williams

(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 #
005	Ski Program	LOCAL		
006	Community Calendar Grant	LOCAL		
007	St. Paul's Altar Guild	LOCAL		
017	Vo Ed Health Occupations	STATE		State
020	State CTE FCS	STATE		
021	Vo Ed Tech Ed/Industrial Arts	STATE		State
022	Vo Ed Business/Marketing	STATE		State
023	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
024	LIGHTING/ENERGY REBATE	LOCAL		
028	Darby Excellence Fund	LOCAL		
029	Greater Ravalli Foundation - Teacer	LOCAL		
030	JH SPED IDEA Part B	FEDERAL		
032	HS SPED IDEA Part B	FEDERAL		
033	IDEA Preschool	FEDERAL		84.173A
034	Elem. SPED IDEA Part B	FEDERAL		
035	Life Skills	FEDERAL		
040	CCLC Fees	LOCAL		
043	Music Funds Earner	LOCAL		
044	Farmer's State Bank Clothing Fund	LOCAL		
047	Ravalli County Weed Grant	LOCAL		
048	MOST	LOCAL		
049	CCLC	FEDERAL		
051	Store Rebates	LOCAL		
052	Box Tops/Catalog Sales	LOCAL		
054	Reader's Digest Refund	LOCAL		
080	Fuel Tax Refund	LOCAL		
093	SPED/SPECIAL OLYMPICS	LOCAL		
101	Elementary Magazine Sales	LOCAL		
107	Shirley Food Donation	LOCAL		
108	Shirley iPad Donation	LOCAL		
109	IDEA Part B (Trans from Coop)	FEDERAL	41-9690-77-11-ALLO	84.027A
110	IDEA Preschool (Trans from Coop)	FEDERAL	41-9690-79-11-ALLO	84.173A
112	Glaxo Smith Kline	LOCAL		
120	1/2 Combo Funds Earned	LOCAL		
139	Gifted and Talented	STATE		State
147	Music Drum Line	LOCAL		
148	Music Instrument Fund	LOCAL		



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
149	Fire Camp 2010	LOCAL		
151	Chemistry Lab-Farmers State Bank	LOCAL		
171	1st Grade	LOCAL		
191	No Idle Zone Grant	FEDERAL		
260	Fuels for Schools and Beyond Woody Biomass Fuel Grant	LOCAL		
270	H.E.P. (Higher Education Program)	LOCAL		
290	Greater Ravalli Foundation - Meals	LOCAL		
291	RC & D CHIP	LOCAL		
292	Energy Efficiency Facilities Retrofit -Through Town of Darby	LOCAL		
293	DeQ Bus Retrofit	STATE		
300	Montana Communit Foundation - Valentine	LOCAL		
301	Montana Community-Valentine/School Technology	LOCAL		
331	Title IV Safe and Drug-Free Schools	FEDERAL		84.186A
355	Medicaid	STATE		State
365	Indian Ed for All	STATE		
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
370	Deferred Maintenance & Energy Efficiency	STATE		NA
376	OTO	STATE		
391	Vo Ed Agriculture	STATE		State
392	Advancing Agriculture Education Program	STATE		NA
393	State Advancing Ag Ed in Montana	STATE		
411	Title II D Slate Grant	FEDERAL		
420	Title I - Schoolwide	FEDERAL	41-0740-31-10	Federal
421	Title I 2010/11	FEDERAL		
422	Title I - Schoolwide	FEDERAL		Federal
430	Title II Part A	FEDERAL	41-0740-14-10	84.367
431	Title II D Slate Grant	FEDERAL		
433	Title II A 11/12	FEDERAL		
458	Child Care	LOCAL		
459	Summer School Foods	STATE		
460	Tanf Grant	STATE		
461	Fresh Fruit and Vegetable Grant	FEDERAL		
491	Indirect Cost Pool 10-11	LOCAL		
492	Indirect Cost Pool 2011-12	FEDERAL		
493	Indirect Cost Pool prior to 2009	LOCAL		
494	Indirect Cost Pool (09-10)	LOCAL		
500	Interest	LOCAL		



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
501	Misc OTHER REV	LOCAL		
502	Mileage Reimbursement	LOCAL		
750	ARRA - Title I Part A	FEDERAL	041-0740-91-10	84.389
899	Special Olympics	LOCAL		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	250,270.11	93,497.42	243,534.40	10,505.44
02	Taxes Receivable - Real and Personal (120-149)	90,444.80	21,184.55	8,442.93	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	340,714.91	114,681.97	251,977.33	10,505.44
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	22,518.91	1,677.76		2,025.81
25	Deferred Revenue (680)	90,444.80	21,184.55	8,442.93	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	112,963.71	22,862.31	8,442.93	2,025.81
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	5,588.39			
48	Fund Balance for Budget	222,162.81	91,819.66	243,534.40	8,479.63
52	TOTAL FUND BALANCE/EQUITY	227,751.20	91,819.66	243,534.40	8,479.63
53	TOTAL LIABILITIES AND FUND BALANCE	340,714.91	114,681.97	251,977.33	10,505.44



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-6.27	166,431.88	237,133.06	6,627.52
02	Taxes Receivable - Real and Personal (120-149)	5.79			1,181.35
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			18,208.49	
05	Due From Other Governments (180)			66,471.44	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	-0.48	166,431.88	321,812.99	7,808.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			1,244.87	
24	Other Current Liabilities (621-679)		3,475.02	3,700.43	0.47
25	Deferred Revenue (680)	5.79			1,181.35
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5.79	3,475.02	4,945.30	1,181.82
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,454.09	
48	Fund Balance for Budget	-6.27	162,956.86	312,413.60	6,627.05
52	TOTAL FUND BALANCE/EQUITY	-6.27	162,956.86	316,867.69	6,627.05
53	TOTAL LIABILITIES AND FUND BALANCE	-0.48	166,431.88	321,812.99	7,808.87



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,282.45			22,745.21
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,282.45			22,745.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1.73			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1.73			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	13,280.72			22,745.21
52	TOTAL FUND BALANCE/EQUITY	13,280.72			22,745.21
53	TOTAL LIABILITIES AND FUND BALANCE	13,282.45			22,745.21



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			24,494.99	
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	TOTAL ASSETS AND OTHER DEBITS			24,494.99	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			24,494.99	
52	TOTAL FUND BALANCE/EQUITY			24,494.99	
53	TOTAL LIABILITIES AND FUND BALANCE			24,494.99	



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	60,123.55	49,026.54		
02	Taxes Receivable - Real and Personal (120-149)	3,318.41			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	63,441.96	49,026.54		
LIABILITIES					
21	Payable to Other Funds (601-606)		18,208.49		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,318.41			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,318.41	18,208.49		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	630.98			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	59,492.57	30,818.05		
52	TOTAL FUND BALANCE/EQUITY	60,123.55	30,818.05		
53	TOTAL LIABILITIES AND FUND BALANCE	63,441.96	49,026.54		



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,500.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,500.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			70.51	
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			70.51	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			-70.51	
48	Fund Balance for Budget	1,500.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,500.00		-70.51	
53	TOTAL LIABILITIES AND FUND BALANCE	1,500.00			



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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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))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,442.59		73,165.57	15,664.85
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,008.76	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	31,442.59		76,174.33	15,664.85
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	31,442.59		76,174.33	15,664.85
52	TOTAL FUND BALANCE/EQUITY	31,442.59		76,174.33	15,664.85
53	TOTAL LIABILITIES AND FUND BALANCE	31,442.59		76,174.33	15,664.85



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	203,104.75	15,219.35		2,331.64
04	Receivables from Other Funds (160-179)		19,405.52		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		1,141.96		902.00
20	TOTAL ASSETS AND OTHER DEBITS	203,104.75	35,766.83		3,233.64
LIABILITIES					
21	Payable to Other Funds (601-606)	19,405.52			
22	Due to Other Governments (611)				
23	Warrants Payable (620)	183,699.23	35,766.83		
24	Other Current Liabilities (621-679)				3,233.64
35	TOTAL LIABILITIES	203,104.75	35,766.83		3,233.64
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	203,104.75	35,766.83		3,233.64



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		15,617.35		
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		15,617.35		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		15,617.35		
35	TOTAL LIABILITIES		15,617.35		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		15,617.35		



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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	838,941.77	850,986.33
1112 District Levy - Personal Property	11,325.16	9,394.75
1113 District Levy - Heavy Motor Vehicles	14.61	49.94
1114 District Levy - Pers Prop/Mobile Homes	8,871.19	5,289.96
1190 Penalties and Interest on Taxes	7,029.16	10,810.70
1510 Interest Earnings	4,537.33	3,892.33
1900 Other Revenue from Local Sources	1,314.82	0.00
3110 Direct State Aid	999,963.20	1,141,474.09
3111 Quality Educator	110,187.32	112,173.75
3112 At Risk Student	0.00	25,450.37
3113 Indian Education For All	8,425.20	8,078.40
3114 American Indian Achievement Gap	1,600.00	3,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	101,005.88	111,750.45
3120 State Guaranteed Tax Base Aid	254,298.36	210,004.74
3444 State School Block Grant	127,610.27	127,610.27
3730 HB645 State Special Education Allowable Costs	3,244.74	0.00
6100 Material Prior Period Revenue Adjustments	2,214.44	297.41
7800 ARRA - State Fiscal Stabilization Fund	112,833.35	0.00
7810 Education Jobs Fund	94,314.66	1,338.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,687,731.46	2,621,802.25

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	728,738.70	875,466.08
2XX Personal Services - Employee Benefits	162,618.97	162,708.78
3XX Purchased Professional and Technical Services	0.00	1,025.75
4XX Purchased Property Services	19,372.04	18,779.02
5XX Other Purchased Services	11,020.83	3,127.76
6XX Supplies and Materials	42,724.69	53,740.87
7XX Property and Equipment Acquisition	0.00	845.00
21XX Support Services - Students		
1XX Personal Services - Salaries	67,249.66	77,002.00
2XX Personal Services - Employee Benefits	11,270.16	15,183.74
5XX Other Purchased Services	553.10	455.84
6XX Supplies and Materials	454.24	903.16
222X Educational Media Services		
1XX Personal Services - Salaries	41,721.00	47,024.00
2XX Personal Services - Employee Benefits	7,511.12	9,130.57



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41 Ravalli County
0740 Darby K-12 Schools

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			3XX Purchased Professional and Technical Services	400.00	0.00
			5XX Other Purchased Services	215.00	547.97
			6XX Supplies and Materials	4,500.45	6,476.30
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	59,578.87	67,603.22
			2XX Personal Services - Employee Benefits	9,344.53	13,936.63
			3XX Purchased Professional and Technical Services	26,251.26	20,678.73
			4XX Purchased Property Services	5,708.03	4,651.64
			5XX Other Purchased Services	15,169.35	10,911.57
			6XX Supplies and Materials	4,364.12	5,723.83
			810 Dues and Fees	4,136.00	5,545.22
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	129,689.41	104,652.06
			2XX Personal Services - Employee Benefits	23,225.97	18,296.20
			3XX Purchased Professional and Technical Services	14,465.67	7,346.21
			4XX Purchased Property Services	0.00	1,440.00
			5XX Other Purchased Services	9,126.10	7,540.56
			6XX Supplies and Materials	15,847.44	9,044.13
			810 Dues and Fees	3,792.86	1,947.17
	25XX Support Services - Business				
			1XX Personal Services - Salaries	47,923.30	30,961.94
			2XX Personal Services - Employee Benefits	13,035.83	14,603.20
			3XX Purchased Professional and Technical Services	7,572.72	11,017.65
			5XX Other Purchased Services	1,640.32	954.37
			6XX Supplies and Materials	408.04	2,455.13
			810 Dues and Fees	3,575.00	1,250.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	152,567.37	157,834.87
			2XX Personal Services - Employee Benefits	48,125.48	51,132.43
			3XX Purchased Professional and Technical Services	17,176.38	4,250.83
			4XX Purchased Property Services	82,357.22	97,128.74
			5XX Other Purchased Services	12,933.72	15,316.19
			6XX Supplies and Materials	135,886.19	112,688.29
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	2,571.64	2,927.63
			2XX Personal Services - Employee Benefits	4.80	73.04
			6XX Supplies and Materials	80.64	0.00
	4XXX Facilities Acquisition and Construction Services				
			3XX Purchased Professional and Technical Services	20,647.79	0.00
			6XX Supplies and Materials	89.22	2,859.58
			7XX Property and Equipment Acquisition	13,560.31	30,678.21
	280 Special Education - Local and State				



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0740 Darby K-12 Schools

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	205,068.01	221,566.94
			2XX Personal Services - Employee Benefits	44,247.47	45,101.08
			3XX Purchased Professional and Technical Services	0.00	50,419.25
			5XX Other Purchased Services	422.01	1,198.23
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	46,010.00	0.00
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,244.74	0.00
			2XX Personal Services - Employee Benefits	6.06	0.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	389.01
			6XX Supplies and Materials	1,500.44	411.65
			8XX Other Expenditures	84.00	0.00
	365 Indian Education for All - OTO & Ongoing				
		21XX Support Services - Students			
			6XX Supplies and Materials	0.00	67.80
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	45,067.73	46,631.44
			2XX Personal Services - Employee Benefits	11,758.89	11,894.10
			6XX Supplies and Materials	5,100.69	1,726.40
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,548.46	1,752.59
			2XX Personal Services - Employee Benefits	14.49	28.15
			5XX Other Purchased Services	0.00	24.00
			6XX Supplies and Materials	128.95	774.24
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	10,278.81	11,216.00
			2XX Personal Services - Employee Benefits	179.51	56.30
			5XX Other Purchased Services	1,517.85	2,120.90
			6XX Supplies and Materials	1,903.89	978.11
			7XX Property and Equipment Acquisition	0.00	250.00
			810 Dues and Fees	706.85	120.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	9,848.78	11,623.79
			2XX Personal Services - Employee Benefits	39.05	185.16
			6XX Supplies and Materials	0.00	98.08



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41 Ravalli 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
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	74,879.56	73,454.57
			2XX Personal Services - Employee Benefits	1,008.23	758.77
			3XX Purchased Professional and Technical Services	328.15	1,552.25
			4XX Purchased Property Services	240.00	352.50
			5XX Other Purchased Services	760.41	342.66
			6XX Supplies and Materials	14,356.87	20,431.21
			7XX Property and Equipment Acquisition	0.00	300.00
			810 Dues and Fees	4,835.00	716.67
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	112,622.77	0.00
			2XX Personal Services - Employee Benefits	210.58	0.00
	781 Education Jobs Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	94,138.64	1,338.76
			2XX Personal Services - Employee Benefits	176.02	0.00
	910 Food Services				
	31XX Food Services				
			3XX Purchased Professional and Technical Services	357.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,671,795.95	2,595,746.72

Schedule Of Changes Worksheet

Beginning Fund Balance					227,763.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,621,802.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,595,746.72	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	5,588.39	Less Last Year	31,656.05	(4b)	-26,067.66	
Ending Fund Balance (1 + 2 - 3 + 4)					-26,067.66	(4)
					227,751.20	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	189,011.06	214,161.34
1112 District Levy - Personal Property	2,427.03	2,133.13
1113 District Levy - Heavy Motor Vehicles	1.04	12.65
1114 District Levy - Pers Prop/Mobile Homes	1,952.91	1,274.43
1190 Penalties and Interest on Taxes	1,627.32	2,640.12
1510 Interest Earnings	855.58	633.63
1900 Other Revenue from Local Sources	311.68	0.00
2220 County On-Schedule Trans Reimb	71,355.00	67,661.00
3210 State On-Schedule Trans Reimb	65,390.81	61,543.09
3302 State Payment in Lieu of Taxes - FWP	0.00	4,042.00
3444 State School Block Grant	6,849.88	6,849.88
6100 Material Prior Period Revenue Adjustments	0.00	930.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	339,782.31	361,882.21

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	19,859.62	32,792.82
2XX Personal Services - Employee Benefits	3,075.32	2,657.23
24XX Support Services - School Administration		
1XX Personal Services - Salaries	30,285.38	25,374.68
2XX Personal Services - Employee Benefits	5,807.73	8,505.96
25XX Support Services - Business		
1XX Personal Services - Salaries	16,586.87	10,604.80
2XX Personal Services - Employee Benefits	4,306.28	4,801.12
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	11,659.36	12,642.31
6XX Supplies and Materials	0.00	550.40
27XX Student Transportation Services		
1XX Personal Services - Salaries	119,830.84	122,221.62
2XX Personal Services - Employee Benefits	30,049.26	28,512.48
3XX Purchased Professional and Technical Services	21,109.90	4,446.80
4XX Purchased Property Services	2,428.67	1,267.99
5XX Other Purchased Services	13,877.18	12,232.07
6XX Supplies and Materials	70,165.18	79,880.71
7XX Property and Equipment Acquisition	359.91	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	4,681.00	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			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	0.00	1,175.14
			5XX Other Purchased Services	6,435.47	6,026.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>360,517.97</u>	<u>353,692.41</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					86,360.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					361,882.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					353,692.41	(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	2,731.00	(4b)	-2,731.00	
					-2,731.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					91,819.66	(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	102,403.35	65,700.89
1112 District Levy - Personal Property	1,775.50	1,116.57
1113 District Levy - Heavy Motor Vehicles	2.29	3.62
1114 District Levy - Pers Prop/Mobile Homes	1,285.53	489.41
1190 Penalties and Interest on Taxes	928.25	1,304.04
1510 Interest Earnings	1,477.28	1,267.29
1900 Other Revenue from Local Sources	58,325.00	116,202.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	166,197.20	186,083.82

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	129,065.00	257,321.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	129,065.00	257,321.14

Schedule Of Changes Worksheet

Beginning Fund Balance	314,771.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	186,083.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	257,321.14	(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)	243,534.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1611 National School Lunch Program	29,586.73	22,740.04
1612 School Breakfast Program	2,233.71	1,722.15
1621 Lunch Sales	389.23	0.00
1630 Catering Sales	0.00	260.05
1632 Daily Adult Sales	3,305.45	4,781.21
1634 Daily Ala Carte Sales	716.54	3,493.44
1900 Other Revenue from Local Sources	5,763.17	284.25
1910 Rentals	25.00	8.09
3220 State Food Services Match	0.00	5.50
4550 Federal Child Nutrition	99,523.54	107,092.30
4555 School Foods Summer Program - 10.559	0.00	3,264.86
051 Store Rebates		
1900 Other Revenue from Local Sources	0.00	16.08
459 Summer School Foods		
1621 Lunch Sales	3,491.56	0.00
1632 Daily Adult Sales	0.00	41.20
459 Subtotal	<u>3,491.56</u>	<u>41.20</u>
460 Tanf Grant		
1611 National School Lunch Program	4,999.68	0.00
461 Fresh Fruit and Vegetable Grant		
4550 Federal Child Nutrition	0.00	7,404.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>150,034.61</u></u>	<u><u>151,113.46</u></u>

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

PRC Program Function Object	2011 Value	2012 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
1XX Personal Services - Salaries	0.00	899.91
2XX Personal Services - Employee Benefits	0.00	112.49
6XX Supplies and Materials	0.00	6,968.39
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	62,011.44	64,320.50
2XX Personal Services - Employee Benefits	12,175.76	12,988.23
3XX Purchased Professional and Technical Services	0.00	43.96
4XX Purchased Property Services	4,037.74	5,444.30
5XX Other Purchased Services	8,003.52	2,727.80
6XX Supplies and Materials	38,422.04	62,944.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services 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			
			7XX Property and Equipment Acquisition	0.00	8,182.00
459	Summer School Foods				
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	1,291.32	0.00
460	Tanf Grant				
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	2,110.86	0.00
			2XX Personal Services - Employee Benefits	102.91	0.00
				2,213.77	0.00
		460 Subtotal		2,213.77	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				128,155.59	164,631.77

Schedule Of Changes Worksheet

Beginning Fund Balance					22,544.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					151,113.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					164,631.77	(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	546.76	(4b)	-546.76	
					-546.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,479.63	(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	0.16	0.00
1112 District Levy - Personal Property	0.00	0.06
1114 District Levy - Pers Prop/Mobile Homes	0.02	0.00
1190 Penalties and Interest on Taxes	0.13	0.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.31	0.10

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	-6.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-6.27	(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
2240 County Retirement Distribution	358,001.00	312,683.00
6100 Material Prior Period Revenue Adjustments	0.00	0.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	358,001.00	312,683.10

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	142,469.20	147,328.82
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	11,125.67	11,969.11
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,154.00	7,253.87
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,041.36	12,810.75
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	23,614.31	20,499.05
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	11,216.46	8,557.87
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	23,268.62	24,260.73
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	19,191.50	19,580.85
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	30,330.39	32,094.85
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,955.89	0.00
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	4,717.08
460 Fresh Fruit And Vegetable		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	122.66
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	216.40	226.43



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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
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,619.60	1,567.48
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,417.48	1,464.91
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	10,598.96	10,481.30
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	8,930.08	8,906.84
458 Child Care					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	608.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				310,758.36	311,842.60

Schedule Of Changes Worksheet

Beginning Fund Balance						162,116.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						312,683.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						311,842.60	(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)						162,956.86	(5)



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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
005 Ski Program	
1900 Other Revenue from Local Sources	1,500.00
017 Vo Ed Health Occupations	
3900 State Career & Technical Ed Entitlement	425.00
020 State CTE FCS	
6100 Material Prior Period Revenue Adjustments	-49.90
023 Vo Ed Carl Perkins Basic Grant	
4530 Adult Basic Education TANF	7,726.00
6100 Material Prior Period Revenue Adjustments	76.01
023 Subtotal	7,802.01
024 LIGHTING/ENERGY REBATE	
1900 Other Revenue from Local Sources	60.00
028 Darby Excellence Fund	
1900 Other Revenue from Local Sources	57,417.34
029 Greater Ravalli Foundation - Teacer	
1900 Other Revenue from Local Sources	2,300.00
043 Music Funds Earner	
1900 Other Revenue from Local Sources	75.00
047 Ravalli County Weed Grant	
3290 State - Other State Grants	15,282.24
048 MOST	
1900 Other Revenue from Local Sources	616.83
6100 Material Prior Period Revenue Adjustments	2,096.73
048 Subtotal	2,713.56
049 CCLC	
4340 Title IV, Part B, 21st Century Community Learning Centers	71,304.00
051 Store Rebates	
1900 Other Revenue from Local Sources	559.43
052 Box Tops/Catalog Sales	
1900 Other Revenue from Local Sources	496.05
107 Shirley Food Donation	
1900 Other Revenue from Local Sources	1,014.00
108 Shirley iPad Donation	
1900 Other Revenue from Local Sources	3,000.00
109 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	122,915.00
110 IDEA Preschool (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	6,696.00



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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
112 Glaxo Smith Kline	
1900 Other Revenue from Local Sources	500.00
120 1/2 Combo Funds Earned	
1900 Other Revenue from Local Sources	673.76
139 Gifted and Talented	
3290 State - Other State Grants	772.07
3600 State Gifted & Talented Reimbursement	405.00
139 Subtotal	1,177.07
147 Music Drum Line	
1900 Other Revenue from Local Sources	1,000.00
148 Music Instrument Fund	
1900 Other Revenue from Local Sources	3,420.00
260 Fuels for Schools and Beyond Woody Biomass Fuel Gr	
3290 State - Other State Grants	2,495.43
290 Greater Ravalli Foundation - Meals	
1900 Other Revenue from Local Sources	1,900.00
292 Energy Efficiency Facilities Retrofit -Through Tow	
4700 Federal Miscellaneous Grants from other State Agencies	184,230.00
301 Montana Community-Valentine/School Technology	
1900 Other Revenue from Local Sources	72,662.00
331 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	942.00
355 Medicaid	
3355 Medicaid - Miscellaneous	19,007.34
393 State Advancing Ag Ed in Montana	
3290 State - Other State Grants	500.00
421 Title I 2010/11	
4200 Title I, Part A, Improving Basic Programs	11.19
422 Title I - Schoolwide	
4100 Federal Miscellaneous Grants - Direct from Feds	178,036.54
431 Title II D Slate Grant	
4310 Title II, Part D, Educational Technology	65,615.57
433 Title II A 11/12	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	70,751.00
491 Indirect Cost Pool 10-11	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	7,048.80
492 Indirect Cost Pool 2011-12	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	2,053.00
500 Interest	



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
500 Interest	
1510 Interest Earnings	1,666.24
1900 Other Revenue from Local Sources	868.30
500 Subtotal	2,534.54
501 Misc OTHER REV	
1900 Other Revenue from Local Sources	10,587.75
6100 Material Prior Period Revenue Adjustments	510.03
501 Subtotal	11,097.78
502 Mileage Reimbursement	
1900 Other Revenue from Local Sources	155.02
750 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	24,225.22
899 Special Olympics	
1900 Other Revenue from Local Sources	1,280.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	944,825.99

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

PRC Program Function Object	2012 Value
005 Ski Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,709.00
022 Vo Ed Business/Marketing	
393 State Career & Technical Ed Entitlement - Health Occupations	
1XXX Instruction	
7XX Property and Equipment Acquisition	500.00
023 Vo Ed Carl Perkins Basic Grant	
452 Carl Perkins (Federal Vo-Ed) - Competitive	
1XXX Instruction	
5XX Other Purchased Services	970.56
6XX Supplies and Materials	8,192.01
8XX Other Expenditures	58.00
023 Subtotal	9,220.57
028 Darby Excellence Fund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



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15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
028 Darby Excellence Fund				
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			3XX Purchased Professional and Technical Services	3,171.00
			4XX Purchased Property Services	640.00
			5XX Other Purchased Services	3,966.99
			6XX Supplies and Materials	39,716.26
	028 Subtotal			<hr/> 47,494.25
029 Greater Ravalli Foundation - Teacer				
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	2,822.56
030 JH SPED IDEA Part B				
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
			6XX Supplies and Materials	2,834.92
032 HS SPED IDEA Part B				
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
			6XX Supplies and Materials	1,561.06
033 IDEA Preschool				
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
			3XX Purchased Professional and Technical Services	416.00
034 Elem. SPED IDEA Part B				
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
			6XX Supplies and Materials	947.34
035 Life Skills				
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
			6XX Supplies and Materials	164.18
043 Music Funds Earner				
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	308.51
044 Farmer's State Bank Clothing Fund				
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	221.54
047 Ravalli County Weed Grant				



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
047 Ravalli County Weed Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,983.26
3XX Purchased Professional and Technical Services	13,621.50
	15,604.76
047 Subtotal	
048 MOST	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
1XX Personal Services - Salaries	225.39
2XX Personal Services - Employee Benefits	32.97
5XX Other Purchased Services	425.11
6XX Supplies and Materials	156.47
	839.94
048 Subtotal	
049 CCLC	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	52,456.50
2XX Personal Services - Employee Benefits	7,629.75
3XX Purchased Professional and Technical Services	2,106.04
4XX Purchased Property Services	1,415.45
5XX Other Purchased Services	1,026.52
6XX Supplies and Materials	4,619.40
27XX Student Transportation Services	
1XX Personal Services - Salaries	1,130.24
2XX Personal Services - Employee Benefits	181.63
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	465.00
	71,030.53
049 Subtotal	
051 Store Rebates	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	332.00
052 Box Tops/Catalog Sales	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	500.00
054 Reader's Digest Refund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



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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
054 Reader's Digest Refund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	833.92
080 Fuel Tax Refund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	146.89
107 Shirley Food Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	604.20
108 Shirley iPad Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	6.00
6XX Supplies and Materials	2,994.00
	3,000.00
108 Subtotal	
109 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	63,618.90
2XX Personal Services - Employee Benefits	22,914.58
3XX Purchased Professional and Technical Services	25.00
6XX Supplies and Materials	4,371.69
7XX Property and Equipment Acquisition	26,061.33
	116,991.50
109 Subtotal	
110 IDEA Preschool (Trans from Coop)	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	5,451.58
2XX Personal Services - Employee Benefits	932.91
	6,384.49
110 Subtotal	
120 1/2 Combo Funds Earned	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	373.44
139 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	



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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
139 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	431.00
6XX Supplies and Materials	846.07
	1,277.07
139 Subtotal	
147 Music Drum Line	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
148 Music Instrument Fund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	1,782.89
6XX Supplies and Materials	711.79
	2,494.68
148 Subtotal	
149 Fire Camp 2010	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,750.00
171 1st Grade	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	327.49
191 No Idle Zone Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	600.00
270 H.E.P. (Higher Education Program)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	198.88
810 Dues and Fees	268.00
	466.88
270 Subtotal	
290 Greater Ravalli Foundation - Meals	
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	579.60
292 Energy Efficiency Facilities Retrofit -Through Tow	
1XX Regular Education Programs - Elementary/Secondary	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
292 Energy Efficiency Facilities Retrofit -Through Tow	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	2,620.00
7XX Property and Equipment Acquisition	201,239.20
	203,859.20
292 Subtotal	
301 Montana Community-Valentine/School Technology	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,621.15
331 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	942.00
355 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	10,328.94
365 Indian Ed for All	
365 Indian Education for All - OTO & Ongoing	
21XX Support Services - Students	
6XX Supplies and Materials	8.97
366 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	4,410.27
376 OTO	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	6,129.38
392 Advancing Agriculture Education Program	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	2,034.20
6XX Supplies and Materials	2,696.20
7XX Property and Equipment Acquisition	500.00
810 Dues and Fees	261.00
	5,491.40
392 Subtotal	
411 Title II D Slate Grant	
431 Title II, Part D, Educational Technology	
1XXX Instruction	



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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
411 Title II D Slate Grant	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,196.00
421 Title I 2010/11	
420 Title I, Part A, Improving Basic Programs	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	11.00
422 Title I - Schoolwide	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	128,520.99
2XX Personal Services - Employee Benefits	41,037.53
5XX Other Purchased Services	463.51
6XX Supplies and Materials	6,839.51
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,175.00
422 Subtotal	178,036.54
431 Title II D Slate Grant	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	6,890.47
2XX Personal Services - Employee Benefits	1,808.32
3XX Purchased Professional and Technical Services	19,173.32
4XX Purchased Property Services	4,903.17
5XX Other Purchased Services	9,238.74
6XX Supplies and Materials	16,961.75
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	6,639.80
431 Subtotal	65,615.57
433 Title II A 11/12	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	45,322.29
2XX Personal Services - Employee Benefits	24,755.71
5XX Other Purchased Services	75.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	598.00
433 Subtotal	70,751.00
491 Indirect Cost Pool 10-11	



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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
491 Indirect Cost Pool 10-11	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,720.87
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	55,733.62
	57,454.49
491 Subtotal	
492 Indirect Cost Pool 2011-12	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,053.00
493 Indirect Cost Pool prior to 2009	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,357.10
494 Indirect Cost Pool (09-10)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	598.13
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	862.70
	1,460.83
494 Subtotal	
500 Interest	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3,037.15
501 Misc OTHER REV	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	6,536.67
6XX Supplies and Materials	1,403.25
	7,939.92
501 Subtotal	
502 Mileage Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,697.13
6XX Supplies and Materials	911.01
	2,608.14
502 Subtotal	
750 ARRA - Title I Part A	



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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
750 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	14,451.52
2XX Personal Services - Employee Benefits	4,573.10
3XX Purchased Professional and Technical Services	2,196.00
5XX Other Purchased Services	407.71
6XX Supplies and Materials	2,467.97
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	155.00
750 Subtotal	24,251.30
899 Special Olympics	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	607.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	945,507.67

Schedule Of Changes Worksheet

Beginning Fund Balance	375,903.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	944,825.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	945,507.67	(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	4,454.09	
Less Last Year	62,808.54	(4b)
		-58,354.45 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	316,867.69	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
005 Ski Program	1,500.00	1,709.00	-209.00
017 Vo Ed Health Occupations	425.00	0.00	425.00
020 State CTE FCS	-49.90	0.00	-49.90



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
022 Vo Ed Business/Marketing	0.00	500.00	-500.00
023 Vo Ed Carl Perkins Basic Grant	7,802.01	9,220.57	-1,418.56
024 LIGHTING/ENERGY REBATE	60.00	0.00	60.00
028 Darby Excellence Fund	57,417.34	47,494.25	9,923.09
029 Greater Ravalli Foundation - Teacer	2,300.00	2,822.56	-522.56
030 JH SPED IDEA Part B	0.00	2,834.92	-2,834.92
032 HS SPED IDEA Part B	0.00	1,561.06	-1,561.06
033 IDEA Preschool	0.00	416.00	-416.00
034 Elem. SPED IDEA Part B	0.00	947.34	-947.34
035 Life Skills	0.00	164.18	-164.18
043 Music Funds Earner	75.00	308.51	-233.51
044 Farmer's State Bank Clothing Fund	0.00	221.54	-221.54
047 Ravalli County Weed Grant	15,282.24	15,604.76	-322.52
048 MOST	2,713.56	839.94	1,873.62
049 CCLC	71,304.00	71,030.53	273.47
051 Store Rebates	559.43	332.00	227.43
052 Box Tops/Catalog Sales	496.05	500.00	-3.95
054 Reader's Digest Refund	0.00	833.92	-833.92
080 Fuel Tax Refund	0.00	146.89	-146.89
107 Shirley Food Donation	1,014.00	604.20	409.80
108 Shirley iPad Donation	3,000.00	3,000.00	0.00
109 IDEA Part B (Trans from Coop)	122,915.00	116,991.50	5,923.50
110 IDEA Preschool (Trans from Coop)	6,696.00	6,384.49	311.51
112 Glaxo Smith Kline	500.00	0.00	500.00
120 1/2 Combo Funds Earned	673.76	373.44	300.32
139 Gifted and Talented	1,177.07	1,277.07	-100.00
147 Music Drum Line	1,000.00	1,000.00	0.00
148 Music Instrument Fund	3,420.00	2,494.68	925.32
149 Fire Camp 2010	0.00	1,750.00	-1,750.00
171 1st Grade	0.00	327.49	-327.49
191 No Idle Zone Grant	0.00	600.00	-600.00
260 Fuels for Schools and Beyond Woody Biomass Fuel Grant	2,495.43	0.00	2,495.43
270 H.E.P. (Higher Education Program)	0.00	466.88	-466.88
290 Greater Ravalli Foundation - Meals	1,900.00	579.60	1,320.40
292 Energy Efficiency Facilities Retrofit -Through Town of Darby	184,230.00	203,859.20	-19,629.20
301 Montana Community-Valentine/School Technology	72,662.00	4,621.15	68,040.85



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
331 Title IV Safe and Drug-Free Schools	942.00	942.00	0.00
355 Medicaid	19,007.34	10,328.94	8,678.40
365 Indian Ed for All	0.00	8.97	-8.97
366 State OTO Capital Invest & Deferred Maintenance	0.00	4,410.27	-4,410.27
376 OTO	0.00	6,129.38	-6,129.38
392 Advancing Agriculture Education Program	0.00	5,491.40	-5,491.40
393 State Advancing Ag Ed in Montana	500.00	0.00	500.00
411 Title II D Slate Grant	0.00	1,196.00	-1,196.00
421 Title I 2010/11	11.19	11.00	0.19
422 Title I - Schoolwide	178,036.54	178,036.54	0.00
431 Title II D Slate Grant	65,615.57	65,615.57	0.00
433 Title II A 11/12	70,751.00	70,751.00	0.00
491 Indirect Cost Pool 10-11	7,048.80	57,454.49	-50,405.69
492 Indirect Cost Pool 2011-12	2,053.00	2,053.00	0.00
493 Indirect Cost Pool prior to 2009	0.00	1,357.10	-1,357.10
494 Indirect Cost Pool (09-10)	0.00	1,460.83	-1,460.83
500 Interest	2,534.54	3,037.15	-502.61
501 Misc OTHER REV	11,097.78	7,939.92	3,157.86
502 Mileage Reimbursement	155.02	2,608.14	-2,453.12
750 ARRA - Title I Part A	24,225.22	24,251.30	-26.08
899 Special Olympics	1,280.00	607.00	673.00
Total	944,825.99	945,507.67	-681.68



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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
1111 District Levy - Real Property	12,951.95	12,632.96
1112 District Levy - Personal Property	139.87	143.91
1113 District Levy - Heavy Motor Vehicles	0.00	0.27
1114 District Levy - Pers Prop/Mobile Homes	120.87	77.90
1190 Penalties and Interest on Taxes	86.58	142.76
1340 Fees for Adult Education	6,679.00	7,446.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,978.27	20,444.30

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	13,033.37	11,226.00
2XX Personal Services - Employee Benefits	1,412.36	991.80
3XX Purchased Professional and Technical Services	3,000.00	3,000.00
4XX Purchased Property Services	820.00	875.00
5XX Other Purchased Services	2,161.96	3,885.34
6XX Supplies and Materials	72.31	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,500.00	19,978.14

Schedule Of Changes Worksheet

Beginning Fund Balance	6,160.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,444.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,978.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,627.05	(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	2,780.00	3,300.00
3260 State Driver's Education Reimbursement	1,769.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,549.60	3,300.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	7,275.00	0.00
2XX Personal Services - Employee Benefits	36.98	0.00
6XX Supplies and Materials	26.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,338.62	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	9,980.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,300.00	(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)	13,280.72	(5)



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

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

PRC Revenue	2011 Value	2012 Value
6100 Material Prior Period Revenue Adjustments	0.00	-0.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	-0.07

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	3,117.30
2XX Personal Services - Employee Benefits	0.00	16.83
25XX Support Services - Business		
1XX Personal Services - Salaries	1,867.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,867.71	3,134.13

Schedule Of Changes Worksheet

Beginning Fund Balance	25,879.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-0.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,134.13	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,745.21	(5)



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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	211.04	181.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	211.04	181.05

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	24,313.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	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)	24,494.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	29,574.05	30,273.55
1112 District Levy - Personal Property	408.07	334.85
1113 District Levy - Heavy Motor Vehicles	0.00	1.78
1114 District Levy - Pers Prop/Mobile Homes	316.32	187.21
1190 Penalties and Interest on Taxes	257.28	388.94
1510 Interest Earnings	527.60	452.60
3281 State Technology Aid	3,038.09	2,965.00
6100 Material Prior Period Revenue Adjustments	1,585.20	-1,585.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,706.61	33,018.73

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	1,000.00	2,289.55
5XX Other Purchased Services	336.23	272.41
6XX Supplies and Materials	25,667.40	17,087.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,003.63	19,649.85

Schedule Of Changes Worksheet

Beginning Fund Balance	46,123.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,018.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,649.85	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	630.98	
Less Last Year	0.00	(4b)
	630.98	
	630.98	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	60,123.55	(5)



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41 Ravalli County
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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
3445 State Combined Fund School Block Grant	18,596.21	18,596.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,596.21	18,596.21

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	18,208.49
5XX Other Purchased Services	202.55	0.00
7XX Property and Equipment Acquisition	9,736.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,938.55	33,208.49

Schedule Of Changes Worksheet

Beginning Fund Balance	45,430.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,596.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,208.49	(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)	30,818.05	(5)



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41 Ravalli County
0740 Darby K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 70 - Day Care Enterprise Fund

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

PRC Revenue	2011 Value	2012 Value
458 Child Care		
1900 Other Revenue from Local Sources	81,933.85	75,794.80
6100 Material Prior Period Revenue Adjustments	0.00	-5,194.51
458 Subtotal	<u>81,933.85</u>	<u>70,600.29</u>
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>81,933.85</u></u>	<u><u>70,600.29</u></u>

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	58,720.21	0.00
2XX Personal Services - Employee Benefits	11,472.11	0.00
3XX Purchased Professional and Technical Services	29.25	0.00
4XX Purchased Property Services	1,815.91	0.00
5XX Other Purchased Services	281.00	0.00
6XX Supplies and Materials	8,666.05	0.00
458 Child Care		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	0.00	51,061.86
2XX Personal Services - Employee Benefits	0.00	11,863.45
3XX Purchased Professional and Technical Services	0.00	359.95
4XX Purchased Property Services	0.00	1,701.32
5XX Other Purchased Services	0.00	1.30
6XX Supplies and Materials	0.00	5,575.03
8XX Other Expenditures	0.00	413.00
458 Subtotal	<u>0.00</u>	<u>70,975.91</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>80,984.53</u></u>	<u><u>70,975.91</u></u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

70 - Day Care Enterprise Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						305.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						70,600.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						70,975.91	(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)						-70.51	(5)



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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
1510 Interest Earnings	421.03	40.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	421.03	40.99

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
870 Student Scholarships	189.30	143.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	189.30	143.50

Schedule Of Changes Worksheet

Beginning Fund Balance	31,545.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	143.50	(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)	31,442.59	(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
1510 Interest Earnings	0.00	13.34
1700 Student Extracurricular Activity Receipts	0.00	114,645.19
1XXX Revenues from Student Activities	94,361.48	0.00
6100 Material Prior Period Revenue Adjustments	-123.29	-95.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,238.19	114,562.87

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	110,115.91	102,356.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	110,115.91	102,356.28

Schedule Of Changes Worksheet

Beginning Fund Balance	63,967.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	114,562.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	102,356.28	(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)	76,174.33	(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
1510 Interest Earnings	105.49	90.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>105.49</u>	<u>90.52</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	610.06
2XX Personal Services - Employee Benefits	0.00	52.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>662.44</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		16,236.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		90.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		662.44	(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)		15,664.85	(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	31,434.02	47,841.98
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	62,317.85	54,001.40
XX	457 1XXX 112	Certified Teacher Staff Salaries	5,344.57	5,451.58
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,210,577.07	1,081,099.07
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	8,317.22	7,264.30
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	850.09	805.69
XX	XXX 26XX 41X	Energy Utility Services	66,937.97	76,308.57
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	41,371.52	15,296.37
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	5,567.01	298,757.01
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	0.00	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	56,305.70
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	56,305.70

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,767.32
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	81,079.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	318,285.50
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	221,566.94	0.00	0.00	0.00	
280	1XXX	2XX	45,101.08	0.00	0.00	0.00	
280	1XXX	3XX	50,419.25	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,198.23	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	0.00	0.00	0.00	0.00	
Totals			318,285.50	0.00	0.00	0.00	318,285.50

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

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	13,020.00	0.00	0.00	0.00	13,020.00
*** Land Improvements	393,745.00	-18,248.00	24,079.00	0.00	399,576.00
*** Buildings	3,457,635.00	-113,249.00	335,159.00	0.00	3,679,545.00
*** Machinery and Equipment	1,360,289.00	-94,788.00	297,100.00	0.00	1,562,601.00
Totals at Historical Cost	5,224,689.00	-226,285.00	656,338.00	0.00	5,654,742.00
Less Accumulated Depreciation For:					
Improvement Accum	155,938.00	0.00	0.00	0.00	155,938.00
Building Accum	1,774,893.00	0.00	0.00	0.00	1,774,893.00
Machinery and Equipment Accum	1,032,930.00	0.00	0.00	0.00	1,032,930.00
Total Accumulated Depreciation	2,963,761.00	0.00	0.00	0.00	2,963,761.00
Governmental Activities, Capital Assets, net	2,260,928.00	-226,285.00	656,338.00	0.00	2,690,981.00

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

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

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

Total Depreciation for FY2012

*** Has comment.



Trustees' Financial Summary

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41 Ravalli County

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	181,284.69	5,150.00	8,286.36	0.00	178,148.33	40,974.00	137,174.33
Other Post Employment Benefits	154,671.00	0.00	0.00	0.00	154,671.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	335,955.69	5,150.00	8,286.36	0.00	332,819.33	40,974.00	137,174.33

* 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.