



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0307-23207409**

**15 Flathead County  
0307 Deer Park Elem**

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

## Certification

**Business Manager/Clerk:** Peggy Martin

**Phone #:** (406) 892-5388

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

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

**Chair, Board of Trustees:** Cynthia Barnes

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

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

**County Superintendent:** Marcia Sheffels

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

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

## Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
208	Donation-Handicap Toilet	LOCAL		
210	Interest	LOCAL		
230	Montana Great Classrooms Grant-Plum Creek	LOCAL		
240	MOST Best Beginnings Grant	STATE		
250	Deer Park Before/After School Program	LOCAL		
301	Classroom Supplies Gift	LOCAL		
311	Title I, Part A, Improving Basic Programs	FEDERAL	1503073111	84.010A
312	Title I Improving Basic Programs	FEDERAL	1503073112	84.010A
366	State OTO Capital Invest & Deferred Maintenance	STATE	150307	state
367	State OTO FullTime Kindergarten Startup	STATE		state
465	Title I, Part A, Improvement Grants	FEDERAL		84.010
540	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A092645	84.358A
541	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A102645	84.358A
542	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A112645	84.358A
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
772	IDEA Part B (Trans from Coop)	FEDERAL	1596957712allo	84.027A



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	49,168.07	4.70		156.30
02	Taxes Receivable - Real and Personal (120-149)	11,943.21			
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>	61,111.28	4.70		156.30
<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)	11,943.21			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	11,943.21			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	11,591.54			
48	Fund Balance for Budget	37,576.53	4.70		156.30
52	<b>TOTAL FUND BALANCE/EQUITY</b>	49,168.07	4.70		156.30
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	61,111.28	4.70		156.30



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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)	28,718.69	37,647.43	46,470.07	
02	Taxes Receivable - Real and Personal (120-149)	0.03			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,442.24	
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>	28,718.72	37,647.43	47,912.31	
<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)	0.03		3.75	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	0.03		3.75	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	28,718.69	37,647.43	47,908.56	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	28,718.69	37,647.43	47,908.56	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	28,718.72	37,647.43	47,912.31	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,610.79
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				1,610.79
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				1,610.79
52	<b>TOTAL FUND BALANCE/EQUITY</b>				1,610.79
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				1,610.79



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	35,904.77	386.12		
02	Taxes Receivable - Real and Personal (120-149)				1,211.18
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>	35,904.77	386.12		1,211.18
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,211.18
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				1,211.18
<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	35,904.77	386.12		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	35,904.77	386.12		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	35,904.77	386.12		1,211.18



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2.49			
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>	2.49			
<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	2.49			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2.49			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2.49			



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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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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,388.49	
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>			8,388.49	
<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			8,388.49	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			8,388.49	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			8,388.49	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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 - 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	139,103.76	139,487.77
1112 District Levy - Personal Property	4,001.40	3,219.23
1113 District Levy - Heavy Motor Vehicles	23.17	15.87
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	84.02
1190 Penalties and Interest on Taxes	1,570.76	1,114.90
1510 Interest Earnings	1,190.72	760.61
1900 Other Revenue from Local Sources	10.00	7.10
3110 Direct State Aid	197,773.85	213,479.45
3111 Quality Educator	34,937.37	28,290.60
3112 At Risk Student	0.00	1,784.72
3113 Indian Education For All	1,713.60	1,509.60
3115 State Spec Ed Allowable Cost Pymt to Districts	16,804.88	17,195.67
3120 State Guaranteed Tax Base Aid	108,003.00	86,807.28
3444 State School Block Grant	10,967.00	10,967.00
3730 HB645 State Special Education Allowable Costs	569.10	0.00
7800 ARRA - State Fiscal Stabilization Fund	22,316.31	0.00
7810 Education Jobs Fund	18,653.66	250.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>557,638.58</b>	<b>504,974.20</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	284,300.64	324,756.88
2XX Personal Services - Employee Benefits	3,204.56	6,206.80
3XX Purchased Professional and Technical Services	6,282.45	5,501.19
4XX Purchased Property Services	1,745.00	1,278.00
5XX Other Purchased Services	232.50	0.00
6XX Supplies and Materials	26,092.69	14,831.60
7XX Property and Equipment Acquisition	0.00	6,068.69
810 Dues and Fees	2,527.40	613.12
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	20,124.15	6,556.19
2XX Personal Services - Employee Benefits	198.26	45.83
6XX Supplies and Materials	657.98	0.00
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	14,754.17	11,658.49
5XX Other Purchased Services	3,855.02	5,000.45
6XX Supplies and Materials	2,311.52	218.27
810 Dues and Fees	1,298.00	1,085.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	20,875.85	26,400.00
			2XX Personal Services - Employee Benefits	205.67	184.55
			3XX Purchased Professional and Technical Services	2,500.00	0.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	23,023.19	28,895.30
			2XX Personal Services - Employee Benefits	2,226.82	2,701.99
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	16,515.61	16,368.99
			2XX Personal Services - Employee Benefits	2,142.71	2,094.43
			3XX Purchased Professional and Technical Services	1,585.24	445.05
			4XX Purchased Property Services	24,262.09	18,223.79
			5XX Other Purchased Services	2,978.00	1,384.00
			6XX Supplies and Materials	3,005.46	3,174.67
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	36,779.06	12,317.46
			2XX Personal Services - Employee Benefits	3,362.35	386.10
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	1,109.92	1,043.24
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	<b>221X Improvement of Instruction Services</b>				
			3XX Purchased Professional and Technical Services	0.00	225.00
			5XX Other Purchased Services	250.00	700.00
			6XX Supplies and Materials	1,463.60	0.00
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	3,000.00	4,250.00
			2XX Personal Services - Employee Benefits	29.56	29.71
			3XX Purchased Professional and Technical Services	840.00	1,650.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	22,316.31	0.00
	<b>781 Education Jobs Fund</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	18,653.66	250.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>554,709.44</u>	<u>504,545.17</u>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0307-23207409

15 Flathead County  
0307 Deer Park Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						69,826.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						504,974.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						504,545.17	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	11,591.54	Less Last Year	32,679.34	(4b)		-21,087.80	
						-21,087.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						49,168.07	(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
1510 Interest Earnings	0.08	0.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>0.08</u>	<u>0.03</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		4.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.03 (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)		4.70 (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	1.17	0.46
1623 Milk Sales	568.50	531.00
4550 Federal Child Nutrition	721.32	807.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,290.99	1,339.21

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	1,231.20	1,101.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,231.20	1,101.60

### Schedule Of Changes Worksheet

Beginning Fund Balance						-81.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,339.21 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,101.60 (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	
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (4)
						156.30 (5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	161.28	23.32
1190 Penalties and Interest on Taxes	37.36	6.30
1510 Interest Earnings	419.39	271.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	618.03	300.89

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	28,417.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	300.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,718.69	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	618.87	371.23
2240 County Retirement Distribution	65,156.27	59,829.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>65,775.14</b>	<b>60,200.46</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	43,088.83	49,087.12
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	3,050.03	987.58
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	3,163.96	3,976.76
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,489.41	4,352.64
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	2,503.12	2,465.74
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,574.26	1,687.98
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	454.68	640.20
<b>780 ARRA - State Fiscal Stabilization Fund</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,382.28	0.00
<b>781 Education Jobs Fund</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,827.16	37.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>67,533.73</b>	<b>63,235.74</b>



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						40,682.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						60,200.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						63,235.74	(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)						37,647.43	(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>208 Donation-Handicap Toilet</b>	
1900 Other Revenue from Local Sources	250.00
<b>210 Interest</b>	
1510 Interest Earnings	487.60
<b>230 Montana Great Classrooms Grant-Plum Creek</b>	
1920 Contributions/Donations from Private Sources	8,000.00
<b>240 MOST Best Beginnings Grant</b>	
1900 Other Revenue from Local Sources	8,838.11
<b>250 Deer Park Before/After School Program</b>	
1900 Other Revenue from Local Sources	1,529.00
<b>301 Classroom Supplies Gift</b>	
1900 Other Revenue from Local Sources	100.00
<b>311 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	9,164.86
<b>312 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	5,941.25
<b>465 Title I, Part A, Improvement Grants</b>	
4650 Federal Miscellaneous Grants from OPI	3,611.00
<b>540 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,408.15
<b>541 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,400.00
<b>542 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,276.24
<b>772 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	1,043.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	54,049.45

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

PRC Program Function Object	2012 Value
<b>208 Donation-Handicap Toilet</b>	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	250.00
<b>210 Interest</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



# 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>210 Interest</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	494.93
<b>230 Montana Great Classrooms Grant-Plum Creek</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,437.69
7XX Property and Equipment Acquisition	6,562.31
	8,000.00
<b>230 Subtotal</b>	
<b>240 MOST Best Beginnings Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3,831.75
2XX Personal Services - Employee Benefits	581.66
	4,413.41
<b>240 Subtotal</b>	
<b>250 Deer Park Before/After School Program</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	827.91
<b>301 Classroom Supplies Gift</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	652.40
<b>311 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	654.10
2XX Personal Services - Employee Benefits	99.29
25XX Support Services - Business	
1XX Personal Services - Salaries	6,845.09
2XX Personal Services - Employee Benefits	1,566.38
	9,164.86
<b>311 Subtotal</b>	
<b>312 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	5,191.20
2XX Personal Services - Employee Benefits	750.05
	5,941.25
<b>312 Subtotal</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>366 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	827.00
6XX Supplies and Materials	2,041.73
	2,868.73
<b>366 Subtotal</b>	
<b>367 State OTO FullTime Kindergarten Startup</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,249.98
2XX Personal Services - Employee Benefits	1,252.35
	9,502.33
<b>367 Subtotal</b>	
<b>540 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	910.00
6XX Supplies and Materials	498.15
	1,408.15
<b>540 Subtotal</b>	
<b>541 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	4,968.92
6XX Supplies and Materials	3,431.08
	8,400.00
<b>541 Subtotal</b>	
<b>542 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	3,952.79
6XX Supplies and Materials	1,323.45
	5,276.24
<b>542 Subtotal</b>	
<b>772 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,043.24
	1,043.24
	58,243.45
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	



# 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						52,102.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,049.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						58,243.45	(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)						47,908.56	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
208 Donation-Handicap Toilet	250.00	250.00	0.00
210 Interest	487.60	494.93	-7.33
230 Montana Great Classrooms Grant-Plum Creek	8,000.00	8,000.00	0.00
240 MOST Best Beginnings Grant	8,838.11	4,413.41	4,424.70
250 Deer Park Before/After School Program	1,529.00	827.91	701.09
301 Classroom Supplies Gift	100.00	652.40	-552.40
311 Title I, Part A, Improving Basic Programs	9,164.86	9,164.86	0.00
312 Title I Improving Basic Programs	5,941.25	5,941.25	0.00
366 State OTO Capital Invest & Deferred Maintenance	0.00	2,868.73	-2,868.73
367 State OTO FullTime Kindergarten Startup	0.00	9,502.33	-9,502.33
465 Title I, Part A, Improvement Grants	3,611.00	0.00	3,611.00
540 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,408.15	1,408.15	0.00
541 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,400.00	8,400.00	0.00
542 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,276.24	5,276.24	0.00
772 IDEA Part B (Trans from Coop)	1,043.24	1,043.24	0.00
<b>Total</b>	<u>54,049.45</u>	<u>58,243.45</u>	<u>-4,194.00</u>



# 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	23.60	15.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	23.60	15.21

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,595.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,610.79	(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	27.13	19.19
3281 State Technology Aid	611.06	552.52
3445 State Combined Fund School Block Grant	0.00	628.14
9710 Residual Equity Transfers In	0.00	33,576.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>638.19</b>	<b>34,776.45</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	157.53	0.00
4XX Purchased Property Services	103.25	0.00
6XX Supplies and Materials	779.41	307.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,040.19</b>	<b>307.96</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,436.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,776.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	307.96	(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)
	35,904.77	(5)



# Trustees' Financial Summary

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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	48.90	9.29
3445 State Combined Fund School Block Grant	628.14	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	677.04	9.29

### 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	1,261.23	962.70
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	0.00	1,603.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,261.23	2,565.70

### Schedule Of Changes Worksheet

Beginning Fund Balance					2,942.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,565.70	(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)					386.12	(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
1111 District Levy - Real Property	0.00	1,161.86
1112 District Levy - Personal Property	0.00	348.14
1190 Penalties and Interest on Taxes	0.00	114.79
1510 Interest Earnings	0.00	60.46
9710 Residual Equity Transfers In	32,191.35	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>32,191.35</b>	<b>1,685.25</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	0.00	300.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	33,576.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>33,876.60</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					32,191.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,685.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,876.60	(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	
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (4)
						0.00 (5)



# Trustees' Financial Summary

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

### 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	172.27	99.88
1700 Student Extracurricular Activity Receipts	5,206.40	5,188.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,378.67	5,288.00

#### 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	6,743.59	6,176.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,743.59	6,176.97

#### Schedule Of Changes Worksheet

Beginning Fund Balance		9,277.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,288.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,176.97	(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)		8,388.49	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	21,500.02	11,000.02
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	320,817.98	302,343.77
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	16,105.33	1,241.29
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	118.80
XX	XXX 26XX 41X	Energy Utility Services	12,373.40	10,664.70
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	23,550.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	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



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,484.65
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,484.65

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,161.34
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,657.82
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	13,746.80
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: 75%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	12,317.46	0.00	0.00	0.00	
280	1XXX	2XX	386.10	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	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	1,043.24	0.00	0.00	0.00	
<b>Totals</b>			13,746.80	0.00	0.00	0.00	13,746.80

*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	25,169.65	0.00	0.00	0.00	25,169.65
Buildings	795,022.51	0.00	0.00	0.00	795,022.51
Machinery and Equipment	41,104.51	0.00	12,631.00	0.00	53,735.51
Totals at Historical Cost	861,296.67	0.00	12,631.00	0.00	873,927.67
Less Accumulated Depreciation For:					
Improvement Accum	1,297.00	0.00	648.50	0.00	1,945.50
Building Accum	273,137.62	0.02	22,471.22	0.00	295,608.86
Machinery and Equipment Accum	16,249.92	-0.02	2,985.23	0.00	19,235.13
Total Accumulated Depreciation	290,684.54	0.00	26,104.95	0.00	316,789.49
Governmental Activities, Capital Assets, net	570,612.13	0.00	-13,473.95	0.00	557,138.18

\* 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
Unallocated	26,104.95	0.00	0.00
Total Depreciation for FY2012	26,104.95	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	27,366.16	0.00	0.00	4,322.54	23,043.62	0.00	23,043.62
Total Governmental Activity							
Long-Term Liabilities	27,366.16	0.00	0.00	4,322.54	23,043.62	0.00	23,043.62

\* 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.