



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0311-09648799**

**15 Flathead County  
0311 Flathead H S**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Gwyn Andersen

**Phone #:** (406) 751-3412

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

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

**Chair, Board of Trustees:** Tom Clark

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

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

**County Superintendent:** Marcia Sheffels

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

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

## Software

Accounting Package: TSC

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

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
223	Gifted and Talented Donations	LOCAL		
225	GHS Athletic Complex	LOCAL	Local	
228	Vo Ed All Career & Tech Ed Programs	STATE	State	State
235	High School Student Enrichment	LOCAL	Local	
236	Pepsi	LOCAL	Local	
238	Vo Ed Carl D Perkins-Comp	FEDERAL	15-0311-81-09	84.048A
240	Job Coach	LOCAL		
241	C.R.I.S.S.	LOCAL	Local	
242	Unrestricted Intergovernmental	LOCAL	Local	
244	Aggregate Reim/Indirects	LOCAL		Local
246	Uniform Replacement	LOCAL		
247	Gifted and Talented	STATE		State
248	Indian Education for All	STATE	State	
249	Legends Stadium	LOCAL	Local	
282	ARRA - National Clean Diesel Grant	FEDERAL		66.039



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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)	2,124,272.64	621,151.42	87,250.20	469,393.70
02	Taxes Receivable - Real and Personal (120-149)	381,369.31	87,221.53	6,572.37	
03	Taxes Receivable - Protested (150-159)	118,543.11	25,998.34	2,147.55	
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>	2,624,185.06	734,371.29	95,970.12	469,393.70
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	214,204.55			
25	Deferred Revenue (680)	499,912.42	113,219.87	8,719.92	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	714,116.97	113,219.87	8,719.92	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,910,068.09	621,151.42	87,250.20	469,393.70
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,910,068.09	621,151.42	87,250.20	469,393.70
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,624,185.06	734,371.29	95,970.12	469,393.70



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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)	3,745.32	1,038,800.80	1,377,560.63	61,670.56
02	Taxes Receivable - Real and Personal (120-149)	221.74			7,707.35
03	Taxes Receivable - Protested (150-159)	87.78			2,414.40
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			28,680.55	
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>	4,054.84	1,038,800.80	1,406,241.18	71,792.31
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				555.49
25	Deferred Revenue (680)	309.52			10,121.75
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	309.52			10,677.24
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,745.32	1,038,800.80	1,406,241.18	61,115.07
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,745.32	1,038,800.80	1,406,241.18	61,115.07
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,054.84	1,038,800.80	1,406,241.18	71,792.31



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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)	281,840.91		10,000.00	72.28
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>	281,840.91		10,000.00	72.28
<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	281,840.91		10,000.00	72.28
52	<b>TOTAL FUND BALANCE/EQUITY</b>	281,840.91		10,000.00	72.28
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	281,840.91		10,000.00	72.28



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				136,478.00
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				136,478.00
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				-136,478.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>				-136,478.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	160,123.66	3,270.88		729,722.75
02	Taxes Receivable - Real and Personal (120-149)				191,841.51
03	Taxes Receivable - Protested (150-159)				59,436.18
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>	160,123.66	3,270.88		981,000.44
<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)				251,277.69
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				251,277.69
<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	160,123.66	3,270.88		729,722.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>	160,123.66	3,270.88		729,722.75
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	160,123.66	3,270.88		981,000.44



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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)	32,051.17	1,105,760.37		
02	Taxes Receivable - Real and Personal (120-149)		2,370.33		
03	Taxes Receivable - Protested (150-159)		377.70		
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>	32,051.17	1,108,508.40		
<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)		2,748.03		
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>		2,748.03		
<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	32,051.17	1,105,760.37		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	32,051.17	1,105,760.37		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	32,051.17	1,108,508.40		



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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)	915,494.32		841,152.02	
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>	915,494.32		841,152.02	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			41,867.16	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			41,867.16	
<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	915,494.32		799,284.86	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	915,494.32		799,284.86	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	915,494.32		841,152.02	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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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## 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
1110 District Tax Levy	5,641,143.13	0.00
1111 District Levy - Real Property	0.00	5,535,355.13
1190 Penalties and Interest on Taxes	43,152.64	40,268.20
1310 Individual Tuition	11,760.25	0.00
1510 Interest Earnings	31,837.00	25,762.82
3110 Direct State Aid	6,223,606.47	7,565,397.47
3111 Quality Educator	568,604.56	573,146.26
3112 At Risk Student	0.00	68,098.16
3113 Indian Education For All	55,671.60	56,732.40
3114 American Indian Achievement Gap	8,200.00	7,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	524,802.88	558,230.13
3117 State Tuition for State Placement	215.00	25,861.57
3120 State Guaranteed Tax Base Aid	2,376,096.64	2,506,010.64
3444 State School Block Grant	688,645.67	688,645.67
3730 HB645 State Special Education Allowable Costs	23,180.32	0.00
7800 ARRA - State Fiscal Stabilization Fund	702,256.18	0.00
7810 Education Jobs Fund	586,998.89	8,872.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>17,486,171.23</b>	<b>17,659,781.38</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	5,977,322.49	7,209,958.79
2XX Personal Services - Employee Benefits	943,733.40	762,075.83
3XX Purchased Professional and Technical Services	93,772.43	59,568.09
4XX Purchased Property Services	9,986.50	32,209.45
5XX Other Purchased Services	78,513.22	127,040.06
6XX Supplies and Materials	448,264.55	483,495.21
7XX Property and Equipment Acquisition	52,413.05	16,120.00
810 Dues and Fees	9,094.00	0.00
8XX Other Expenditures	0.00	10,865.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	661,018.78	644,703.28
2XX Personal Services - Employee Benefits	75,617.00	66,258.96
3XX Purchased Professional and Technical Services	82,416.64	103,703.34
5XX Other Purchased Services	1,955.39	2,186.43
6XX Supplies and Materials	11,740.83	10,659.92
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	378,280.89	359,157.20



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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>22XX Educational Media Services</b>				
			2XX Personal Services - Employee Benefits	63,804.77	55,048.14
			3XX Purchased Professional and Technical Services	0.00	1,135.20
			4XX Purchased Property Services	5,266.75	2,861.74
			5XX Other Purchased Services	204.02	267.95
			6XX Supplies and Materials	49,561.93	52,558.74
			8XX Other Expenditures	0.00	1,385.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	163,477.15	196,990.21
			2XX Personal Services - Employee Benefits	20,931.15	27,252.68
			3XX Purchased Professional and Technical Services	27,018.69	30,068.01
			5XX Other Purchased Services	74,468.24	69,727.62
			6XX Supplies and Materials	4,489.26	10,379.00
			810 Dues and Fees	11,737.64	0.00
			8XX Other Expenditures	0.00	16,700.60
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	858,553.01	866,126.87
			2XX Personal Services - Employee Benefits	116,715.94	139,586.92
			4XX Purchased Property Services	278.45	1,285.00
			5XX Other Purchased Services	25,608.01	31,054.35
			6XX Supplies and Materials	89,717.85	170,874.24
			8XX Other Expenditures	0.00	1,048.87
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	105,669.53	108,397.59
			2XX Personal Services - Employee Benefits	22,092.49	13,274.74
			3XX Purchased Professional and Technical Services	24,540.31	7,107.53
			4XX Purchased Property Services	4,759.76	0.00
			5XX Other Purchased Services	1,959.00	13,005.09
			6XX Supplies and Materials	3,772.98	13,955.62
			810 Dues and Fees	91.20	0.00
			8XX Other Expenditures	0.00	840.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	872,705.78	771,760.77
			2XX Personal Services - Employee Benefits	210,374.40	159,349.61
			3XX Purchased Professional and Technical Services	124,591.39	121,949.52
			4XX Purchased Property Services	751,840.51	703,996.15
			5XX Other Purchased Services	95,663.62	131,222.96
			6XX Supplies and Materials	168,737.15	133,010.62
			7XX Property and Equipment Acquisition	8,484.00	10,101.96
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	0.00	3,834.13
			2XX Personal Services - Employee Benefits	23.09	197.52
			5XX Other Purchased Services	18,154.16	21,479.85



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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>4XXX Facilities Acquisition and Construction Services</b>					
			3XX Purchased Professional and Technical Services	0.00	6,151.06
			7XX Property and Equipment Acquisition	30,994.00	41,456.86
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	568,158.29	679,558.59
			2XX Personal Services - Employee Benefits	99,215.61	115,623.91
			3XX Purchased Professional and Technical Services	3,669.00	18,172.50
			4XX Purchased Property Services	442.14	2,318.46
			5XX Other Purchased Services	1,148.59	3,800.89
			6XX Supplies and Materials	4,623.08	9,872.56
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	101,442.27	88,328.83
			2XX Personal Services - Employee Benefits	10,119.32	6,683.60
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	46,991.59	47,969.95
			2XX Personal Services - Employee Benefits	21,870.39	7,775.79
			3XX Purchased Professional and Technical Services	0.00	636.00
			5XX Other Purchased Services	1,776.00	1,776.00
<b>365 Indian Education for All - OTO &amp; Ongoing</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	0.00	58,987.24
			2XX Personal Services - Employee Benefits	0.00	1,475.30
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	0.00	23.46
			2XX Personal Services - Employee Benefits	8.98	0.00
			3XX Purchased Professional and Technical Services	249.47	0.00
			6XX Supplies and Materials	2,694.00	0.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	984,232.06	1,035,192.89
			2XX Personal Services - Employee Benefits	121,221.52	113,899.93
			4XX Purchased Property Services	517.41	577.11
			5XX Other Purchased Services	6,104.05	5,486.65
			6XX Supplies and Materials	54,641.24	58,597.24
			8XX Other Expenditures	0.00	20.00
<b>710 School Sponsored Extracurricular Activities</b>					
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	0.00	11,489.01
			2XX Personal Services - Employee Benefits	0.00	656.88
			5XX Other Purchased Services	0.00	26,708.84
<b>34XX Extracurricular - Activities</b>					



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	146,896.71	147,452.17
			2XX Personal Services - Employee Benefits	1,819.18	760.26
			5XX Other Purchased Services	66,510.37	3,611.63
			6XX Supplies and Materials	14,118.00	24,570.00
			810 Dues and Fees	31,104.00	0.00
			8XX Other Expenditures	0.00	29,104.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	59,482.14
			2XX Personal Services - Employee Benefits	0.00	3,017.32
			5XX Other Purchased Services	0.00	104,885.09
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	494,200.88	489,570.17
			2XX Personal Services - Employee Benefits	11,972.42	7,003.62
			3XX Purchased Professional and Technical Services	12,895.33	246.00
			4XX Purchased Property Services	8,407.34	0.00
			5XX Other Purchased Services	157,121.84	167,042.35
			6XX Supplies and Materials	181,397.59	74,428.55
			7XX Property and Equipment Acquisition	0.00	23,200.00
			810 Dues and Fees	9,000.00	0.00
			8XX Other Expenditures	0.00	11,500.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	702,256.18	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	586,998.89	8,872.93
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	68,239.00	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	349,839.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>17,302,478.14</u>	<u>17,623,661.99</u>



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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						1,873,948.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,659,781.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,623,661.99	(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)						1,910,068.09	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	1,110,871.70	0.00
1111 District Levy - Real Property	0.00	1,275,174.32
1190 Penalties and Interest on Taxes	8,628.45	8,261.80
1410 Individual Transportation Fees	6,873.86	3,644.77
1510 Interest Earnings	3,662.64	3,404.88
1900 Other Revenue from Local Sources	409.25	0.00
2220 County On-Schedule Trans Reimb	183,726.35	183,112.52
3210 State On-Schedule Trans Reimb	183,726.35	183,112.53
3444 State School Block Grant	49,947.48	49,947.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,547,846.08</b>	<b>1,706,658.30</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	9,787.01	10,232.45
2XX Personal Services - Employee Benefits	868.77	1,257.74
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	27,118.99	27,874.06
2XX Personal Services - Employee Benefits	2,397.23	2,467.58
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	20,110.19	21,809.30
2XX Personal Services - Employee Benefits	3,462.87	3,468.09
6XX Supplies and Materials	0.00	86.88
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	170,143.55	192,173.21
2XX Personal Services - Employee Benefits	38,187.72	37,735.17
3XX Purchased Professional and Technical Services	2,035.66	1,261.44
4XX Purchased Property Services	42,075.27	33,196.97
5XX Other Purchased Services	950,477.68	974,072.96
6XX Supplies and Materials	64,239.14	45,742.75
7XX Property and Equipment Acquisition	45,673.20	0.00
<b>280 Special Education - Local and State</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	9,601.35	10,963.17
2XX Personal Services - Employee Benefits	1,241.99	1,251.48
6XX Supplies and Materials	355.20	355.20
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	94,383.62	65,789.65
2XX Personal Services - Employee Benefits	28,427.89	19,286.43



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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		
			4XX Purchased Property Services	6,194.65	3,629.94
			5XX Other Purchased Services	5,679.61	793.93
			6XX Supplies and Materials	13,666.74	10,419.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,536,128.33</u>	<u>1,463,868.39</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					378,361.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,706,658.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,463,868.39	(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)					621,151.42	(5)



# Trustees' Financial Summary

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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
1110 District Tax Levy	108,396.67	0.00
1111 District Levy - Real Property	0.00	94,486.62
1190 Penalties and Interest on Taxes	845.38	775.70
1510 Interest Earnings	5,380.12	2,520.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>114,622.17</b>	<b>97,782.33</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		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	2,801.68
7XX Property and Equipment Acquisition	0.00	452,167.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>454,968.69</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	444,436.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	97,782.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	454,968.69	(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)	87,250.20	(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	5,176.19	4,098.86
1611 National School Lunch Program	361,538.64	337,243.41
1630 Catering Sales	0.00	5,212.40
1632 Daily Adult Sales	15,043.91	17,675.83
1634 Daily Ala Carte Sales	437,474.36	408,529.57
1900 Other Revenue from Local Sources	0.00	35.00
1920 Contributions/Donations from Private Sources	0.00	4,000.00
3220 State Food Services Match	3,203.75	0.00
4550 Federal Child Nutrition	1,006,090.60	977,405.10
4552 Fresh Fruit And Vegetable	0.00	59,215.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,828,527.45</b>	<b>1,813,415.55</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>460 Fresh Fruit And Vegetable</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	0.00	36,721.43
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	725,242.59	672,841.91
2XX Personal Services - Employee Benefits	151,969.03	144,977.41
3XX Purchased Professional and Technical Services	2,490.33	2,264.40
4XX Purchased Property Services	13,101.68	8,828.00
5XX Other Purchased Services	6,538.31	6,943.38
6XX Supplies and Materials	835,469.42	789,342.44
8XX Other Expenditures	0.00	885.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,734,811.36</b>	<b>1,662,803.97</b>



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

### 12 - School Food Services Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						318,782.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,813,415.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,662,803.97	(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	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						469,393.70	(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
1110 District Tax Levy	7,512.39	0.00
1111 District Levy - Real Property	0.00	2,863.66
1190 Penalties and Interest on Taxes	113.77	57.24
1510 Interest Earnings	180.36	167.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,806.52	3,088.14

### 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		
5XX Other Purchased Services	2,680.00	17,360.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,680.00	17,360.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	18,017.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,088.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,360.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,745.32	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	9,565.50	8,012.08
2240 County Retirement Distribution	2,247,720.27	2,281,540.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,257,285.77	2,289,552.72

### 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	1,405,544.53	1,349,922.48
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	0.00	97,242.04
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	102,404.47	0.00
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	54,283.10	51,330.74
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	30,917.70	30,031.01
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	129,536.42	130,886.78
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	22,238.54	21,359.42
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	123,639.96	110,810.52
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	25,490.36	40,394.57
<b>4XXX Facilities Acquisition and Construction Services</b>		
2XX Personal Services - Employee Benefits	0.00	0.80
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	82,879.01	98,484.52
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	9,075.48	13,239.06
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	8,269.57	8,715.98
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	11,468.45	8,110.97
<b>365 Indian Education for All - OTO &amp; Ongoing</b>		
<b>21XX Support Services - Students</b>		



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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
	365 Indian Education for All - OTO & Ongoing				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	142.72	2,713.09
	610 Adult Continuing Education Programs				
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	381.92
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	905.75	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	25,229.89	21,393.06
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	82.74
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	69,050.60	59,638.53
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	93,725.27	59,541.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				2,194,801.82	2,104,279.33

### Schedule Of Changes Worksheet

Beginning Fund Balance					853,527.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,289,552.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,104,279.33	(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)					1,038,800.80	(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:

<b>PRC Revenue</b>	<b>2012 Value</b>
<b>228 Vo Ed All Career &amp; Tech Ed Programs</b>	
1510 Interest Earnings	421.99
3270 State - Advancing Agriculture Education	1,500.00
3900 State Career & Technical Ed Entitlement	61,497.00
<b>228 Subtotal</b>	63,418.99
<b>235 High School Student Enrichment</b>	
1900 Other Revenue from Local Sources	7,247.00
3240 Graduation Matters Montana	10,000.00
<b>235 Subtotal</b>	17,247.00
<b>236 Pepsi</b>	
1900 Other Revenue from Local Sources	9,605.02
<b>238 Vo Ed Carl D Perkins-Comp</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	136,141.27
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	3,061.00
<b>238 Subtotal</b>	139,202.27
<b>240 Job Coach</b>	
1900 Other Revenue from Local Sources	2,797.40
<b>241 C.R.I.S.S.</b>	
1510 Interest Earnings	23,738.43
<b>244 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	4,793.49
1900 Other Revenue from Local Sources	65,427.77
<b>244 Subtotal</b>	70,221.26
<b>246 Uniform Replacement</b>	
1510 Interest Earnings	1,112.33
<b>247 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	12,406.09
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	298.00
<b>247 Subtotal</b>	12,704.09
<b>248 Indian Education for All</b>	
1981 Summer School Fees	1,190.00
<b>249 Legends Stadium</b>	
1900 Other Revenue from Local Sources	1,500.00
<b>282 ARRA - National Clean Diesel Grant</b>	
7630 ARRA - National Clean Diesel	160,000.00



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

<b>Total Current Revenues, Other Financing Sources and Residual Equity</b>	502,736.79
<b>Transfers In:</b>	

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

PRC Program Function Object	2012 Value
<b>225 GHS Athletic Complex</b>	
<b>810 Community Recreation</b>	
<b>33XX Community Services</b>	
4XX Purchased Property Services	636.63
<b>820 Civic Services</b>	
<b>33XX Community Services</b>	
7XX Property and Equipment Acquisition	1,000.00
<b>225 Subtotal</b>	1,636.63
<b>228 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>327 State - Advancing Agriculture Education</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,124.58
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	12,267.18
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,000.00
6XX Supplies and Materials	13,594.69
<b>393 State Career &amp; Technical Ed Entitlement - Health Occupations</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	814.92
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	8,113.57
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	19,029.50
<b>228 Subtotal</b>	55,944.44
<b>235 High School Student Enrichment</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	9,689.94
<b>21XX Support Services - Students</b>	
5XX Other Purchased Services	84.81
<b>235 Subtotal</b>	9,774.75



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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
236	Pepsi			
	1XX Regular Education Programs - Elementary/Secondary			
	24XX Support Services - School Administration			
		6XX Supplies and Materials		362.23
	25XX Support Services - Business			
		6XX Supplies and Materials		137.35
				<hr/>
	236 Subtotal			499.58
238	Vo Ed Carl D Perkins-Comp			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
	1XXX Instruction			
		1XX Personal Services - Salaries		24,794.66
		2XX Personal Services - Employee Benefits		4,664.66
		4XX Purchased Property Services		2,959.95
		6XX Supplies and Materials		47,771.92
		7XX Property and Equipment Acquisition		8,566.00
		810 Dues and Fees		13,500.00
	21XX Support Services - Students			
		1XX Personal Services - Salaries		16,316.93
		2XX Personal Services - Employee Benefits		1,373.13
	221X Improvement of Instruction Services			
		5XX Other Purchased Services		13,694.02
		8XX Other Expenditures		2,500.00
	25XX Support Services - Business			
		8XX Other Expenditures		3,061.00
				<hr/>
	238 Subtotal			139,202.27
240	Job Coach			
	280 Special Education - Local and State			
	1XXX Instruction			
		1XX Personal Services - Salaries		3,311.48
		2XX Personal Services - Employee Benefits		198.27
				<hr/>
	240 Subtotal			3,509.75
241	C.R.I.S.S.			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		1XX Personal Services - Salaries		221,001.12
		2XX Personal Services - Employee Benefits		40,972.34
		3XX Purchased Professional and Technical Services		3,802.50
		5XX Other Purchased Services		2,331.19
		6XX Supplies and Materials		2,385.60
		810 Dues and Fees		716.10
	221X Improvement of Instruction Services			





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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>247 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	811.82
2XX Personal Services - Employee Benefits	33.09
3XX Purchased Professional and Technical Services	4,364.21
5XX Other Purchased Services	3,687.07
6XX Supplies and Materials	3,509.90
<b>25XX Support Services - Business</b>	
8XX Other Expenditures	298.00
<b>247 Subtotal</b>	12,704.09
<b>248 Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	19,021.80
2XX Personal Services - Employee Benefits	86.57
3XX Purchased Professional and Technical Services	4,232.59
5XX Other Purchased Services	1,022.85
6XX Supplies and Materials	396.30
<b>248 Subtotal</b>	24,760.11
<b>249 Legends Stadium</b>	
<b>810 Community Recreation</b>	
<b>33XX Community Services</b>	
3XX Purchased Professional and Technical Services	2,787.41
4XX Purchased Property Services	519.39
<b>249 Subtotal</b>	3,306.80
<b>282 ARRA - National Clean Diesel Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>27XX Student Transportation Services</b>	
7XX Property and Equipment Acquisition	160,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	822,747.22



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						1,726,251.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						502,736.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						822,747.22	(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)						1,406,241.18	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
225 GHS Athletic Complex	0.00	1,636.63	-1,636.63
228 Vo Ed All Career & Tech Ed Programs	63,418.99	55,944.44	7,474.55
235 High School Student Enrichment	17,247.00	9,774.75	7,472.25
236 Pepsi	9,605.02	499.58	9,105.44
238 Vo Ed Carl D Perkins-Comp	139,202.27	139,202.27	0.00
240 Job Coach	2,797.40	3,509.75	-712.35
241 C.R.I.S.S.	23,738.43	275,589.15	-251,850.72
244 Aggregate Reim/Indirects	70,221.26	105,589.71	-35,368.45
246 Uniform Replacement	1,112.33	30,229.94	-29,117.61
247 Gifted and Talented	12,704.09	12,704.09	0.00
248 Indian Education for All	1,190.00	24,760.11	-23,570.11
249 Legends Stadium	1,500.00	3,306.80	-1,806.80
282 ARRA - National Clean Diesel Grant	160,000.00	160,000.00	0.00
<b>Total</b>	<u>502,736.79</u>	<u>822,747.22</u>	<u>-320,010.43</u>



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

### 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	113,702.18	0.00
1111 District Levy - Real Property	0.00	112,315.66
1190 Penalties and Interest on Taxes	777.40	786.78
1510 Interest Earnings	697.51	495.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	115,177.09	113,597.60

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

PRC Program Function Object	2011 Value	2012 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	88,022.69	84,454.50
2XX Personal Services - Employee Benefits	60.48	0.00
5XX Other Purchased Services	0.00	626.39
6XX Supplies and Materials	13,357.65	15,986.42
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	2,563.98
2XX Personal Services - Employee Benefits	0.00	176.36
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	1,855.30	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	103,296.12	103,807.65



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

### 17 - Adult Education Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						51,325.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						113,597.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						103,807.65	(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)						61,115.07	(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	124,960.00	145,530.00
1510 Interest Earnings	3,923.23	2,734.81
3260 State Driver's Education Reimbursement	43,180.75	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	172,063.98	148,264.81

### 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	120,204.36	129,531.31
2XX Personal Services - Employee Benefits	14,246.28	15,220.64
4XX Purchased Property Services	18,483.69	12,997.64
5XX Other Purchased Services	4,644.14	5,293.64
6XX Supplies and Materials	6,553.23	13,284.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	164,131.70	176,327.53

### Schedule Of Changes Worksheet

Beginning Fund Balance	309,903.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	148,264.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	176,327.53	(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)	281,840.91	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	218.61	178.53
1910 Rentals	35,096.95	5,505.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	35,315.56	5,683.53

### 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		
1XX Personal Services - Salaries	19,597.08	19,656.11
2XX Personal Services - Employee Benefits	989.42	527.85
3XX Purchased Professional and Technical Services	350.00	130.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	20,936.50	20,313.96

### Schedule Of Changes Worksheet

Beginning Fund Balance		24,630.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,683.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		20,313.96	(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)		10,000.00	(5)



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

### 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1.29	0.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.29	0.91

#### 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	71.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.91	(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)		72.28 (5)



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

### 27 - Litigation Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	3.12	1,156.93
5300 Operating Transfers from Other Funds	68,239.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	68,242.12	1,156.93

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

PRC Program Function Object	2011 Value	2012 Value
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	137,638.05
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	68,239.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	68,239.00	137,638.05

#### Schedule Of Changes Worksheet

Beginning Fund Balance	3.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,156.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	137,638.05	(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)
	-136,478.00	(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	2,054.76	1,187.79
1900 Other Revenue from Local Sources	41,653.07	64,407.07
3281 State Technology Aid	18,528.35	18,913.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	62,236.18	84,508.47

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	33,616.42	0.00
2XX Personal Services - Employee Benefits	6,161.86	0.00
3XX Purchased Professional and Technical Services	4,231.01	0.00
5XX Other Purchased Services	1,736.30	0.00
6XX Supplies and Materials	6,108.09	0.00
7XX Property and Equipment Acquisition	2,547.00	0.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	0.00	32,967.61
2XX Personal Services - Employee Benefits	0.00	6,708.10
3XX Purchased Professional and Technical Services	0.00	3,616.80
5XX Other Purchased Services	0.00	2,495.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	54,400.68	45,788.23



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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						121,403.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						84,508.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,788.23	(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)						160,123.66	(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	46.81	31.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	46.81	31.18

### 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	3,239.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31.18	(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)	3,270.88	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	2,816,434.37	0.00
1111 District Levy - Real Property	0.00	2,795,125.09
1190 Penalties and Interest on Taxes	21,398.53	20,058.98
1510 Interest Earnings	16,538.71	11,904.49
3120 State Guaranteed Tax Base Aid	325,148.47	433,206.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,179,520.08	3,260,294.93

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	45,412.88	43,864.32
840 Principal On Debt	1,640,000.00	1,705,000.00
850 Interest on Debt	1,439,600.02	1,374,000.01
860 Agent Fees/Issuance Costs	600.00	600.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,125,612.90	3,123,464.33

### Schedule Of Changes Worksheet

Beginning Fund Balance	592,892.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,260,294.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,123,464.33	(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)	729,722.75	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	221.76	100.82
1900 Other Revenue from Local Sources	20,191.54	603.49
1910 Rentals	427.89	0.00
1920 Contributions/Donations from Private Sources	0.00	153,399.94
5200 Sale or Compensation for Loss of Assets	188,639.14	23,542.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>209,480.33</b>	<b>177,646.70</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	2,595.00	0.00
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	877.11	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	930.00	0.00
2XX Personal Services - Employee Benefits	4.82	0.00
3XX Purchased Professional and Technical Services	80,563.05	0.00
4XX Purchased Property Services	96,930.96	22,023.83
6XX Supplies and Materials	9,540.34	11,062.92
<b>4XXX Facilities Acquisition and Construction Services</b>		
3XX Purchased Professional and Technical Services	0.00	13,657.32
7XX Property and Equipment Acquisition	0.00	126,556.41
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
6XX Supplies and Materials	4,092.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>195,533.28</b>	<b>173,300.48</b>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0311-09648799

15 Flathead County

0311 Flathead H S

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

### 60 - Building Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						27,704.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						177,646.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						173,300.48	(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)						32,051.17	(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
1110 District Tax Levy	74,258.44	0.00
1111 District Levy - Real Property	0.00	12,970.03
1190 Penalties and Interest on Taxes	5,125.68	1,878.69
1510 Interest Earnings	15,682.78	9,363.45
1900 Other Revenue from Local Sources	7,515.60	9,723.16
3445 State Combined Fund School Block Grant	127,195.87	127,195.87

#### Total Current Revenues, Other Financing Sources and Residual Equity

<b>Transfers In:</b>	229,778.37	161,131.20
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#### 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	67,399.56	0.00
4XX Purchased Property Services	34,840.52	4,077.09
5XX Other Purchased Services	55,267.07	120.00
6XX Supplies and Materials	55,251.22	26,571.50
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	68,167.58	0.00
7XX Property and Equipment Acquisition	21,280.60	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
3XX Purchased Professional and Technical Services	18,538.78	0.00
7XX Property and Equipment Acquisition	182,801.24	0.00

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

503,546.57	30,768.59
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						975,397.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						161,131.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,768.59	(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)						1,105,760.37	(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	10,102.09	15,341.00
1900 Other Revenue from Local Sources	0.00	1,385.75
1920 Contributions/Donations from Private Sources	407,550.76	6,010.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	417,652.85	22,736.75

#### 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		
870 Student Scholarships	137,457.24	36,624.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	137,457.24	36,624.98

#### Schedule Of Changes Worksheet

Beginning Fund Balance	929,382.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,736.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,624.98	(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)	915,494.32	(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
1700 Student Extracurricular Activity Receipts	1,091,523.91	0.00
1XXX Revenues from Student Activities	0.00	1,558,944.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,091,523.91</u>	<u>1,558,944.34</u>

### 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	1,068,469.72	1,411,615.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,068,469.72</u>	<u>1,411,615.24</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		651,955.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,558,944.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,411,615.24	(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)		799,284.86	(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	425,015.25	493,469.77
XX	39X 1XXX 112	Certified Teacher Staff Salaries	984,232.06	1,035,192.89
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	6,793,530.69	8,628,372.73
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	126,803.13	221,841.72
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,547.33	0.00
XX	XXX 26XX 41X	Energy Utility Services	605,137.39	505,796.21
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	213,795.24	168,013.27
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	17,360.00
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	2,680.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	418,679.55
b. Related Services Block Grant Entitlement	139,550.58
c. Total Entitlements Subject to Reversion	558,230.13

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	742,446.07
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	982,517.08
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: 76%**



# Trustees' Financial Summary

FY2011-12

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	679,558.59	0.00	0.00	0.00	
280	1XXX	2XX	115,623.91	0.00	0.00	0.00	
280	1XXX	3XX	18,172.50	0.00	0.00	0.00	
280	1XXX	4XX	2,318.46	0.00	0.00	0.00	
280	1XXX	5XX	3,800.89	0.00	0.00	0.00	
280	1XXX	6XX	9,872.56	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	88,328.83	0.00	0.00	0.00	
280	21XX	2XX	6,683.60	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	47,969.95	0.00	0.00	0.00	
280	24XX	2XX	7,775.79	0.00	0.00	0.00	
280	24XX	3XX	636.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	1,776.00	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	
<b>Totals</b>			982,517.08	0.00	0.00	0.00	982,517.08

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



# Trustees' Financial Summary

FY2011-12

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Land	867,228.00	0.00	46,264.82	0.00	913,492.82
Buildings	52,289,470.57	0.00	110,589.03	0.00	52,400,059.60
Machinery and Equipment	4,297,116.48	0.00	438,059.37	0.00	4,735,175.85
Totals at Historical Cost	57,453,815.05	0.00	594,913.22	0.00	58,048,728.27
Less Accumulated Depreciation For:					
Building Accum	11,015,240.32	0.00	0.00	0.00	11,015,240.32
Machinery and Equipment Accum	2,310,153.77	0.00	0.00	0.00	2,310,153.77
Total Accumulated Depreciation	13,325,394.09	0.00	0.00	0.00	13,325,394.09
Governmental Activities, Capital Assets, net	44,128,420.96	0.00	594,913.22	0.00	44,723,334.18

\* 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
Total Depreciation for FY2012			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Bonds							
09/27/2005	7,700,000.00	0.00	415,000.00	0.00	7,285,000.00	435,000.00	6,850,000.00
03/15/2005	23,495,000.00	0.00	1,290,000.00	0.00	22,205,000.00	1,345,000.00	20,860,000.00
Compensated Absences	1,565,965.03	0.00	0.00	213,735.24	1,352,229.79	0.00	1,352,229.79
Other	630,194.42	0.00	0.00	0.00	630,194.42	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	33,391,159.45	0.00	1,705,000.00	213,735.24	31,472,424.21	1,780,000.00	29,062,229.79

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

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