



# Trustees' Financial Summary

FY2011-12

Submit ID: 0743-76366261

41 Ravalli County

0743 Florence-Carlton K-12 Schls

**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:** Jeannie Morgan

**Phone #:** (406) 273-6751

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

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

**Chair, Board of Trustees:** Pat Appleby

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

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

**County Superintendent:** Michael Williams

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

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

## Software

Accounting Package: Black Mountain

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

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Allegiance Flex Funds	LOCAL	FlexFunds11	
002	IDEA Part B (Trans from Coop)	FEDERAL	41-9690-77-11-ALLO	84.027A
004	Vo Ed Business/Marketing	STATE	STATE	State
005	Title I, Part A, Improving Basic Programs	FEDERAL	41-0743-31-10	84.010A
008	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	41-0743-14-11	84.367
010	State OTO Indian Education for All	STATE	41-0743-INDED09	state
012	Vo Ed Carl Perkins Basic Grant	FEDERAL	041-0743-8111	84.048A
014	Mec Donation	LOCAL	MEC11	
015	DigitalBridge-Wireless	LOCAL	WIRELESS11	
019	Valentine Grant	LOCAL	VALGRT11	
465	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
600	Prior Period Adjustment	LOCAL	n/a	n/a
752	ARRA - Title I Part A	FEDERAL	041-0743-9110	84.389



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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)	820,416.33	103,960.45		26,796.56
02	Taxes Receivable - Real and Personal (120-149)	43,840.26	15,666.84		
03	Taxes Receivable - Protested (150-159)	21,181.01	6,618.78		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	96,431.21	35,465.08		
06	Other Current Assets (190-210)	2,166.50			
07	Inventories (220 & 230)	9,639.74			9,722.66
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	993,675.05	161,711.15		36,519.22
<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)	65,021.27	22,285.62		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	65,021.27	22,285.62		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	9,639.74			9,722.66
37	Reserve for Encumbrances (953)	438,850.98			955.68
48	Fund Balance for Budget	480,163.06	139,425.53		25,840.88
52	<b>TOTAL FUND BALANCE/EQUITY</b>	928,653.78	139,425.53		36,519.22
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	993,675.05	161,711.15		36,519.22



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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)	15,470.21	224,964.47	290,970.90	7,508.44
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)		77,343.40		
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>	15,470.21	302,307.87	290,970.90	7,508.44
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			51,820.84	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			51,820.84	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	375.00		19,638.44	
48	Fund Balance for Budget	15,095.21	302,307.87	219,511.62	7,508.44
52	<b>TOTAL FUND BALANCE/EQUITY</b>	15,470.21	302,307.87	239,150.06	7,508.44
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	15,470.21	302,307.87	290,970.90	7,508.44



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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)	47,029.94		22.27	103.01
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)	8,193.28			
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>	55,223.22		22.27	103.01
<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	55,223.22		22.27	103.01
52	<b>TOTAL FUND BALANCE/EQUITY</b>	55,223.22		22.27	103.01
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	55,223.22		22.27	103.01



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	35,001.29			80,454.65
02	Taxes Receivable - Real and Personal (120-149)	2,554.20			1,254.84
03	Taxes Receivable - Protested (150-159)	1,219.03			845.37
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,705.58			143.34
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>	44,480.10			82,698.20
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,773.23			2,100.21
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	3,773.23			2,100.21
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	25,250.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	15,456.87			80,597.99
52	<b>TOTAL FUND BALANCE/EQUITY</b>	40,706.87			80,597.99
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	44,480.10			82,698.20



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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)	42,486.08	1.04		
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>	42,486.08	1.04		
<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	42,486.08	1.04		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	42,486.08	1.04		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	42,486.08	1.04		



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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)		720.00	176,903.65	
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>		720.00	176,903.65	
<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		720.00	176,903.65	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		720.00	176,903.65	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		720.00	176,903.65	



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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)	52,518.56	16,038.06		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	361.34			
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	52,879.90	16,038.06		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	52,879.90	16,038.06		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	52,879.90	16,038.06		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	52,879.90	16,038.06		



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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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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	983,291.36	966,966.89
1112 District Levy - Personal Property	39,514.01	38,299.14
1114 District Levy - Pers Prop/Mobile Homes	10,614.70	8,442.04
1190 Penalties and Interest on Taxes	3,632.19	6,964.73
1310 Individual Tuition	7,000.00	0.00
1510 Interest Earnings	4,758.64	4,486.96
3110 Direct State Aid	2,034,886.53	2,379,678.50
3111 Quality Educator	219,024.00	215,982.00
3112 At Risk Student	0.00	15,199.83
3113 Indian Education For All	18,727.20	18,278.40
3114 American Indian Achievement Gap	2,600.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	129,316.39	129,924.65
3120 State Guaranteed Tax Base Aid	1,247,171.98	1,207,208.98
3444 State School Block Grant	127,391.95	127,391.95
3730 HB645 State Special Education Allowable Costs	7,729.61	0.00
7800 ARRA - State Fiscal Stabilization Fund	229,611.51	0.00
7810 Education Jobs Fund	191,926.68	2,790.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,257,196.75</b>	<b>5,122,615.03</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	2,361,279.04	2,692,260.50
2XX Personal Services - Employee Benefits	250,136.78	230,709.38
3XX Purchased Professional and Technical Services	43,239.92	33,039.07
5XX Other Purchased Services	19,960.98	11,841.73
6XX Supplies and Materials	327,494.78	492,440.42
7XX Property and Equipment Acquisition	30,300.00	13,831.00
810 Dues and Fees	9,455.78	11,267.95
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	26,349.31	26,283.88
2XX Personal Services - Employee Benefits	4,201.10	4,135.41
5XX Other Purchased Services	117.15	559.11
6XX Supplies and Materials	2,210.59	1,926.37
810 Dues and Fees	481.00	481.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	121,382.18	102,863.07
2XX Personal Services - Employee Benefits	8,865.97	4,479.34
4XX Purchased Property Services	415.41	0.00



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

### 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			6XX Supplies and Materials	14,911.91	12,982.06
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	78,152.99	78,984.21
			2XX Personal Services - Employee Benefits	11,739.10	11,938.08
			3XX Purchased Professional and Technical Services	30,552.99	22,349.21
			5XX Other Purchased Services	1,795.61	1,293.74
			6XX Supplies and Materials	1,233.28	206.05
			810 Dues and Fees	7,743.00	1,650.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	234,510.59	233,216.40
			2XX Personal Services - Employee Benefits	23,374.28	22,036.83
			5XX Other Purchased Services	1,785.93	5,146.53
			810 Dues and Fees	2,596.00	50.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	51,252.22	55,570.44
			2XX Personal Services - Employee Benefits	7,922.36	8,300.64
			3XX Purchased Professional and Technical Services	11,968.10	13,215.00
			5XX Other Purchased Services	3,720.35	4,322.49
			6XX Supplies and Materials	2,434.06	2,627.43
			810 Dues and Fees	190.00	450.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	157,319.51	157,334.89
			2XX Personal Services - Employee Benefits	38,784.79	35,866.38
			3XX Purchased Professional and Technical Services	230,205.41	60,985.23
			4XX Purchased Property Services	128,691.17	136,024.88
			5XX Other Purchased Services	44,552.56	56,282.93
			6XX Supplies and Materials	73,062.50	70,760.52
			810 Dues and Fees	273.00	273.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	170,773.27	194,562.22
			2XX Personal Services - Employee Benefits	23,248.32	40,047.46
			6XX Supplies and Materials	3,814.94	2,875.95
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	65,729.00	70,557.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials	5,372.20	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	7,226.00	5,613.00



# Trustees' Financial Summary

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41 Ravalli County

0743 Florence-Carlton K-12 Schls

## 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>			
			2XX Personal Services - Employee Benefits	51.07	27.52
			5XX Other Purchased Services	3,611.82	5,012.67
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	99,806.25	96,553.25
			2XX Personal Services - Employee Benefits	2,258.51	2,010.60
			3XX Purchased Professional and Technical Services	430.00	150.45
			5XX Other Purchased Services	32,287.20	32,288.34
			6XX Supplies and Materials	13,661.66	23,846.82
			810 Dues and Fees	2,955.00	3,445.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	229,611.51	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	191,926.68	2,790.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>5,217,425.13</u>	<u>5,097,766.41</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					821,687.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,122,615.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,097,766.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	9,639.74	Less Last Year	11,466.60	(4a)	-1,826.86	
Increase/Decrease of Reserve for Encumbrances						
This Year	438,850.98	Less Last Year	354,906.08	(4b)	83,944.90	
					82,118.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					928,653.78	(5)



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

### 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	311,321.50	353,824.32
1112 District Levy - Personal Property	12,545.28	13,204.00
1114 District Levy - Pers Prop/Mobile Homes	3,341.27	2,863.28
1190 Penalties and Interest on Taxes	1,196.08	2,304.64
1510 Interest Earnings	356.89	336.52
2220 County On-Schedule Trans Reimb	48,201.16	41,195.30
3210 State On-Schedule Trans Reimb	45,072.90	43,628.64
3444 State School Block Grant	19,658.47	19,658.47
6100 Material Prior Period Revenue Adjustments	876.58	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>442,570.13</b>	<b>477,015.17</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>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	54,919.65	58,231.89
2XX Personal Services - Employee Benefits	7,279.50	7,473.80
5XX Other Purchased Services	360,494.63	356,563.30
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	1,905.70	1,931.23
2XX Personal Services - Employee Benefits	677.62	666.90
5XX Other Purchased Services	44,184.01	45,250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>469,461.11</b>	<b>470,117.12</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						132,527.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						477,015.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						470,117.12	(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)						139,425.53	(5)



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

### 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	356.89	336.52
1611 National School Lunch Program	86,072.37	95,258.58
1612 School Breakfast Program	3,502.50	5,053.40
1632 Daily Adult Sales	6,632.50	4,342.90
1634 Daily Ala Carte Sales	10,198.05	10,627.39
4550 Federal Child Nutrition	118,412.02	122,514.52

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	225,174.33	238,133.31
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	72,536.56	68,561.01
2XX Personal Services - Employee Benefits	20,903.07	17,474.37
3XX Purchased Professional and Technical Services	3,355.62	1,129.00
5XX Other Purchased Services	135,599.18	127,381.43
6XX Supplies and Materials	4,196.42	1,947.46
810 Dues and Fees	791.00	197.25

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	237,381.85	216,690.52
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#### Schedule Of Changes Worksheet

Beginning Fund Balance	9,696.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	238,133.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	216,690.52	(3)
Increase/Decrease of Reserve for Inventories		
This Year           9,722.66   Less Last Year    4,710.75       (4a)	5,011.91	
Increase/Decrease of Reserve for Encumbrances		
This Year           955.68   Less Last Year    587.90       (4b)	367.78	
		5,379.69 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		36,519.22 (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
1510 Interest Earnings	356.89	336.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	356.89	336.52

#### 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	555.00	375.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	555.00	375.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	15,133.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	336.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	375.00	(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                      375.00    Less Last Year                      0.00                      (4b)	375.00	
		375.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,470.21	(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	2,379.33	2,243.50
2240 County Retirement Distribution	605,764.28	591,008.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	608,143.61	593,252.07

#### 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	426,974.69	420,918.39
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	4,002.81	4,042.46
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	18,846.66	16,170.95
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	12,209.83	12,423.76
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	35,721.46	35,582.53
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	7,642.92	7,931.69
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	23,277.05	23,361.76
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	8,368.58	8,685.04
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	25,808.70	29,580.97
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	292.93	297.87
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	321.59	0.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	1,040.16	925.18
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	12,224.93	10,959.68
<b>910 Food Services</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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	9,895.18	9,494.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>586,627.49</u>	<u>580,374.90</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					289,430.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					593,252.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					580,374.90	(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)					302,307.87	(5)



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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
<b>001 Allegiance Flex Funds</b>	
1900 Other Revenue from Local Sources	9,995.00
<b>002 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	142,271.62
<b>004 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	4,581.00
<b>005 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	95,036.07
<b>008 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,828.31
<b>012 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	8,299.00
<b>014 Mec Donation</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>015 DigitalBridge-Wireless</b>	
1920 Contributions/Donations from Private Sources	6,400.00
<b>019 Valentine Grant</b>	
1900 Other Revenue from Local Sources	23,175.00
<b>465 Miscellaneous Federal Grant thru OPI</b>	
4650 Federal Miscellaneous Grants from OPI	3,897.00
<b>600 Prior Period Adjustment</b>	
6100 Material Prior Period Revenue Adjustments	-43,603.09
<b>752 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	23,723.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	284,103.69

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

PRC Program Function Object	2012 Value
<b>001 Allegiance Flex Funds</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	4,195.00
<b>002 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	112,027.49
2XX Personal Services - Employee Benefits	30,244.13



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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>002 Subtotal</b>		142,271.62
<b>004</b>	<b>Vo Ed Business/Marketing</b>			
	<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>			
		<b>1XXX Instruction</b>		
			6XX Supplies and Materials	4,451.12
<b>005</b>	<b>Title I, Part A, Improving Basic Programs</b>			
	<b>420 Title I, Part A, Improving Basic Programs</b>			
		<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	71,777.42
			2XX Personal Services - Employee Benefits	19,756.15
			5XX Other Purchased Services	250.00
			6XX Supplies and Materials	3,252.50
		<b>005 Subtotal</b>		95,036.07
<b>008</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>			
	<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>			
		<b>1XXX Instruction</b>		
			3XX Purchased Professional and Technical Services	5,000.00
			5XX Other Purchased Services	4,828.31
		<b>008 Subtotal</b>		9,828.31
<b>010</b>	<b>State OTO Indian Education for All</b>			
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>			
		<b>1XXX Instruction</b>		
			6XX Supplies and Materials	195.56
<b>012</b>	<b>Vo Ed Carl Perkins Basic Grant</b>			
	<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>			
		<b>1XXX Instruction</b>		
			5XX Other Purchased Services	750.00
			6XX Supplies and Materials	10,070.09
		<b>012 Subtotal</b>		10,820.09
<b>014</b>	<b>Mec Donation</b>			
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX Instruction</b>		
			6XX Supplies and Materials	932.11
<b>019</b>	<b>Valentine Grant</b>			
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX Instruction</b>		
			3XX Purchased Professional and Technical Services	16,816.00
<b>752</b>	<b>ARRA - Title I Part A</b>			
	<b>752 ARRA - Title I, Part A</b>			



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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
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	5,972.10
2XX Personal Services - Employee Benefits	975.72
6XX Supplies and Materials	16,775.96
752 Subtotal	23,723.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	308,269.66

#### Schedule Of Changes Worksheet

Beginning Fund Balance	276,650.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	284,103.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	308,269.66	(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                      19,638.44    Less Last Year                      32,973.36	(4b)	-13,334.92
		-13,334.92 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	239,150.06	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Allegiance Flex Funds	9,995.00	4,195.00	5,800.00
002 IDEA Part B (Trans from Coop)	142,271.62	142,271.62	0.00
004 Vo Ed Business/Marketing	4,581.00	4,451.12	129.88
005 Title I, Part A, Improving Basic Programs	95,036.07	95,036.07	0.00
008 Title II, Part A, Teacher/Principal Train/Recruit	9,828.31	9,828.31	0.00
010 State OTO Indian Education for All	0.00	195.56	-195.56
012 Vo Ed Carl Perkins Basic Grant	8,299.00	10,820.09	-2,521.09
014 Mec Donation	500.00	932.11	-432.11
015 DigitalBridge-Wireless	6,400.00	0.00	6,400.00



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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
019 Valentine Grant	23,175.00	16,816.00	6,359.00
465 Miscellaneous Federal Grant thru OPI	3,897.00	0.00	3,897.00
600 Prior Period Adjustment	-43,603.09	0.00	-43,603.09
752 ARRA - Title I Part A	23,723.78	23,723.78	0.00
<b>Total</b>	<b>284,103.69</b>	<b>308,269.66</b>	<b>-24,165.97</b>



# Trustees' Financial Summary

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

### 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	356.89	337.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	356.89	337.18

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,200.00	0.00
2XX Personal Services - Employee Benefits	84.34	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,284.34	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	7,171.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		337.18 (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)
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)	7,508.44	(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	20,655.00	13,260.00
1510 Interest Earnings	356.89	336.52
3260 State Driver's Education Reimbursement	7,786.24	8,193.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>28,798.13</b>	<b>21,790.25</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	14,960.00	12,880.00
2XX Personal Services - Employee Benefits	944.23	762.08
3XX Purchased Professional and Technical Services	229.25	1,664.60
4XX Purchased Property Services	225.00	0.00
5XX Other Purchased Services	2,205.93	2,099.09
6XX Supplies and Materials	1,414.61	2,590.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>19,979.02</b>	<b>19,996.44</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	53,429.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,790.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,996.44	(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)	55,223.22	(5)



# Trustees' Financial Summary

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

### 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	57,047.20	57,170.34
1112 District Levy - Personal Property	2,297.39	2,215.38
1114 District Levy - Pers Prop/Mobile Homes	613.34	492.87
1190 Penalties and Interest on Taxes	213.96	411.31
1510 Interest Earnings	1,070.69	1,009.58
3281 State Technology Aid	6,049.16	5,926.57

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>67,291.74</u>	<u>67,226.05</u>
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#### 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	6,086.00	15,715.90
4XX Purchased Property Services	24,514.18	24,514.18
6XX Supplies and Materials	32,412.90	44,998.97

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>63,013.08</u>	<u>85,229.05</u>
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#### Schedule Of Changes Worksheet

Beginning Fund Balance	33,459.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,226.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	85,229.05	(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	25,250.00	
Less Last Year	0.00	(4b)
	25,250.00	
	25,250.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,706.87	(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
1111 District Levy - Real Property	95,695.85	4,300.47
1112 District Levy - Personal Property	3,282.78	1,047.97
1114 District Levy - Pers Prop/Mobile Homes	754.42	447.47
1190 Penalties and Interest on Taxes	177.53	393.18
1510 Interest Earnings	1,903.48	1,794.80
3120 State Guaranteed Tax Base Aid	73,909.83	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	175,723.89	7,983.89
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#### 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	300.00	0.00
840 Principal On Debt	165,000.00	0.00
850 Interest on Debt	7,177.50	0.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	172,477.50	0.00
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#### Schedule Of Changes Worksheet

Beginning Fund Balance	72,614.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,983.89	(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)	80,597.99	(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
1920 Contributions/Donations from Private Sources	0.00	250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	250.00

#### 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	42,236.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	250.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	42,486.08	(5)



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

### 82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
3250 Montana Digital Academy	0.00	3,720.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	3,720.00

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

PRC Program Function Object	2011 Value	2012 Value
325 Montana Digital Academy 1XXX Instruction 1XX Personal Services - Salaries	0.00	3,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	3,000.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,720.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,000.00	(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)		720.00 (5)



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

### 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	232,676.41	259,427.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	232,676.41	259,427.05

#### 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	216,237.31	236,108.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	216,237.31	236,108.47

#### Schedule Of Changes Worksheet

Beginning Fund Balance	153,585.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	259,427.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	236,108.47	(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)	176,903.65	(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	191,110.24	200,634.00
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	2,648,042.20	2,560,415.99
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	149,117.10	74,502.37
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	114,290.12	122,584.78
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	159,012.94	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	555.00	375.00
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	129,924.65
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	129,924.65

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	43,305.34
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	187,090.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	308,042.63
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

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



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	194,562.22	0.00	0.00	0.00
280	1XXX	2XX	40,047.46	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	2,875.95	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	70,557.00	0.00	0.00	0.00
<b>Totals</b>			308,042.63	0.00	0.00	308,042.63

*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

	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
<b>Governmental Activities:*</b>					
Land	423,128.00	0.00	0.00	0.00	423,128.00
Land Improvements	564,343.00	0.00	0.00	0.00	564,343.00
Buildings	5,520,611.00	0.00	70,373.00	0.00	5,590,984.00
Machinery and Equipment	742,814.00	0.00	66,161.00	0.00	808,975.00
Totals at Historical Cost	7,250,896.00	0.00	136,534.00	0.00	7,387,430.00
Less Accumulated Depreciation For:					
Building Accum	2,972,127.00	0.00	150,013.00	0.00	3,122,140.00
Machinery and Equipment Accum	261,671.00	0.00	51,654.00	0.00	313,325.00
Total Accumulated Depreciation	3,233,798.00	0.00	201,667.00	0.00	3,435,465.00
Governmental Activities, Capital Assets, net	4,017,098.00	0.00	-65,133.00	0.00	3,951,965.00

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

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

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

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	227,134.00	0.00	0.00	1,093.00	226,041.00	0.00	226,041.00
Other Post Employment Benefits	143,944.00	0.00	0.00	0.00	143,944.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	371,078.00	0.00	0.00	1,093.00	369,985.00	0.00	226,041.00

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

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