



Trustees' Financial Summary

FY2011-12

Submit ID: 0599-64554507

32 Missoula County

0599 Frenchtown K-12 Schools

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Cindy McMurray

Phone #: (406) 626-2600

(Signature)

(Date)

Chair, Board of Trustees: John Mazzola

(Signature)

(Date)

County Superintendent: Erin Lipkind

(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 #
002	FACILITIES IMPROVEMENT ACCOUNT	LOCAL	320599002	
003	2011-2012 ARTIST IN RESIDENCY	LOCAL	320599002	
006	2008-09 MEC HS	LOCAL	320599006	
012	MISSOULA CTY SUBSTANCE ABUSE GRANT	LOCAL	320599012	
015	SPIRT & PRIDE	LOCAL	015	
023	BOOK FAIR	LOCAL		
024	BAND DONATION JH	LOCAL	024	
028	Evan's tees for I-pads	LOCAL	320599028	
032	2011-12 EEE Elem	LOCAL	320599032	
037	MAXMEDIA-ELEM DONATION	LOCAL	027	
039	2011 SUMMER LIBRARY	LOCAL	320599039	
040	2011 MONTANA YOUTH SIGN	LOCAL	320599040	
041	ALCOHOL ABUSE REDUCTION GRANT (GRAA)	FEDERAL	Q184A080203	84.184A
042	HIGH SCHOOL SENIOR PARTY DONATIONS	LOCAL	320599042	
045	SHAKESPEARE IN SCHOOL	LOCAL	320599045	
046	Shakespeare in the Schools-Elem	LOCAL	320599046	
047	One Class at a Time-Henderson	LOCAL	320599047	
048	Madrigal Dinner & Play	LOCAL	320599048	
049	MeA-MFT Karen Cox Memorial	LOCAL	320599049	
050	BONDURANT MEMORIAL	LOCAL	050	
051	Colt's Corral winner's fund	LOCAL	320599051	
052	Red Ribbon Contest-JH	LOCAL	320599052	
053	Kyle Sharbono	LOCAL	320599053	
054	Tolman Scholarship	LOCAL	32599054	
060	2011-12 Substance abuse grant	LOCAL	320599060	
061	United Way Intermediate school	LOCAL	320599061	
065	2011-12 Indian Ed for All	LOCAL	320599064	
077	Plum Creek Great Classroom award	LOCAL	320599077	
079	One Class at a Time-Hedrick	LOCAL	320599079	
080	Ghost Out DUI Task Force	LOCAL	320599080	
082	Lower level Readers donation	LOCAL	320599082	
085	CYR MEMORIAL	LOCAL		
087	STUDENT COUNCIL	LOCAL		
090	WIRELESS TV	LOCAL	090	LOCAL
091	One Class at a Time-Long	LOCAL	320599091	
094	MCCOLLUM MEMORIAL	LOCAL		
096	PTSA Reimbursements	LOCAL	320599096	



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PRC	Title	Project Type	Project Number	CFDA #
098	MONTANA MEDICAID	LOCAL	098	LOCAL
099	MT MENTAL HEALTH MEDICAID	LOCAL	099	
131	Gifted and Talented	STATE	3205991311	State
132	Gifted and Talented	STATE	3205990132	State
141	Title II Part A	FEDERAL	3205990141	84.367
142	Title II Part A	FEDERAL	3205990142	84.367
149	Title II Part A	FEDERAL	3205991409	84.367
300	King Ranch Ladies Scholarship	LOCAL	320599300	
303	Kiwanis Scholarship/AJ Memorial	LOCAL	320599303	
307	KEY CLUB SCHOLARSHIP	LOCAL		
308	RAY WHITE EDUCATIONAL SCHOLARSHIP	LOCAL	320599308	
310	MURALT SCHOLARSHIP	LOCAL	SCH 310	
311	Title I, Part A, Accountability	FEDERAL	3205993111	84.348A
312	Title I, Part A, Improving Basic Programs	FEDERAL	3205990312	84.010A
329	Jobs for Montana Graduates	STATE	3205992009	State
340	Vo Ed Family & Consumer Science	STATE	SC 803 20 2010	State
341	Vo Ed Family & Consumer Science	STATE	3205990341	State
349	Vo Ed Family & Consumer Science	STATE	3205990349	State
350	Vo Ed Tech Ed/Industrial Arts	STATE	SC 803 21 2010	State
351	Vo Ed Tech Ed/Industrial Arts	STATE	3205990351	State
352	Vo Ed Tech Ed/Industrial Arts	STATE	3205990352	State
356	Vo Ed Tech Ed/Industrial Arts	STATE	3205990356	State
357	Vo Ed Tech Ed/Industrial Arts	STATE	325990357	State
358	Vo Ed Tech Ed/Industrial Arts	STATE	3205990358	State
359	Vo Ed Tech Ed/Industrial Arts	STATE	3205990359	State
360	Vo Ed Business/Marketing	STATE	3205990360	State
361	Vo Ed Business/Marketing	STATE	320599361	State
367	Vo Ed Business/Marketing	STATE	320599367	State
373	2008 Indian Ed for All	STATE	320599373	
374	2008 Cap Investment & Defer Maint	STATE	320599374	
380	Quality Schools Facility Grant	STATE	320599380	NA
600	Title II, Part D, Ed Technology	FEDERAL	3205996010	84.318
601	Title II, Part D, Ed Technology	FEDERAL	320599060112	84.318
760	ARRA - IDEA Part B	FEDERAL	320599077	84.931
771	IDEA Part B	FEDERAL	3205997711ALLO	84.027
772	IDEA Part B	FEDERAL	32059977112ALLO	84.027
791	IDEA Preschool	FEDERAL	320599791	84.173A



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
792	IDEA Preschool	FEDERAL	32059979112	84.173A
810	SORREL SPRINGS SCHOLARSHIP	LOCAL		
821	Vo Ed Carl Perkins Basic Grant	FEDERAL	3205998211	84.048A
822	Vo Ed Carl Perkins Basic Grant	FEDERAL	32059982212BG	84.048A
861	BRONCS BOOSTER MONIES	LOCAL	861	
898	2005 MISSOULA ELECTRIC COOP	LOCAL		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,384,891.73	96,768.20	347,819.75	13,831.70
02	Taxes Receivable - Real and Personal (120-149)	246,513.92	24,731.23	4,113.29	
03	Taxes Receivable - Protested (150-159)	45,576.48	4,593.66	1,527.21	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	16.00			104.89
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,676,998.13	126,093.09	353,460.25	13,936.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	44,456.00			
25	Deferred Revenue (680)	292,090.40	29,324.89	5,640.50	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	336,546.40	29,324.89	5,640.50	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	568,504.56	1,714.70		1,583.60
48	Fund Balance for Budget	771,947.17	95,053.50	347,819.75	12,352.99
52	TOTAL FUND BALANCE/EQUITY	1,340,451.73	96,768.20	347,819.75	13,936.59
53	TOTAL LIABILITIES AND FUND BALANCE	1,676,998.13	126,093.09	353,460.25	13,936.59



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,848.79	320,122.23	167,130.31	18,589.89
02	Taxes Receivable - Real and Personal (120-149)	32.84			
03	Taxes Receivable - Protested (150-159)				111.94
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			64,584.12	
06	Other Current Assets (190-210)			13,370.03	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,881.63	320,122.23	245,084.46	18,701.83
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			3,255.32	6,946.10
25	Deferred Revenue (680)	32.84			111.94
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	32.84		3,255.32	7,058.04
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			51,069.18	
48	Fund Balance for Budget	10,848.79	320,122.23	190,759.96	11,643.79
52	TOTAL FUND BALANCE/EQUITY	10,848.79	320,122.23	241,829.14	11,643.79
53	TOTAL LIABILITIES AND FUND BALANCE	10,881.63	320,122.23	245,084.46	18,701.83



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,903.25			39,909.80
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)	7,300.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,203.25			39,909.80
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	16,203.25			39,909.80
52	TOTAL FUND BALANCE/EQUITY	16,203.25			39,909.80
53	TOTAL LIABILITIES AND FUND BALANCE	16,203.25			39,909.80



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,588.79	57,131.81		1,321,876.71
02	Taxes Receivable - Real and Personal (120-149)	4,432.86			136,958.77
03	Taxes Receivable - Protested (150-159)	804.15			25,327.04
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,825.80	57,131.81		1,484,162.52
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				1,084,100.01
25	Deferred Revenue (680)	5,237.01			162,285.81
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,237.01			1,246,385.82
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,096.73			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	11,492.06	57,131.81		237,776.70
52	TOTAL FUND BALANCE/EQUITY	14,588.79	57,131.81		237,776.70
53	TOTAL LIABILITIES AND FUND BALANCE	19,825.80	57,131.81		1,484,162.52



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,387.54	13,343.58		
02	Taxes Receivable - Real and Personal (120-149)		242.03		
03	Taxes Receivable - Protested (150-159)		154.95		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	4,387.54	13,740.56		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		396.98		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		396.98		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	4,387.54	13,343.58		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,387.54	13,343.58		
53	TOTAL LIABILITIES AND FUND BALANCE	4,387.54	13,740.56		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			842,827.25	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			44,507.92	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			74,549.30	
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			961,884.47	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			155,805.55	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			155,805.55	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			806,078.92	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			806,078.92	
53	TOTAL LIABILITIES AND FUND BALANCE			961,884.47	



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	40,643.65		90,336.49	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	40,643.65		90,336.49	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	40,643.65		90,336.49	
52	TOTAL FUND BALANCE/EQUITY	40,643.65		90,336.49	
53	TOTAL LIABILITIES AND FUND BALANCE	40,643.65		90,336.49	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	135,594.97	110,027.36		
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	135,594.97	110,027.36		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		110,027.36		
24	Other Current Liabilities (621-679)	135,594.97			
35	TOTAL LIABILITIES	135,594.97	110,027.36		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	135,594.97	110,027.36		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

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32 Missoula County

0599 Frenchtown K-12 Schools

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	192,913.66	178,935.05
1111 District Levy - Real Property	1,887,744.01	1,434,560.67
1112 District Levy - Personal Property	37,912.28	36,762.44
1114 District Levy - Pers Prop/Mobile Homes	27,503.04	42,928.89
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	115,465.96
1190 Penalties and Interest on Taxes	8,956.89	6,862.70
1510 Interest Earnings	6,767.96	1,962.47
1900 Other Revenue from Local Sources	24,876.11	1,461.83
3110 Direct State Aid	2,799,324.61	3,292,607.68
3111 Quality Educator	325,393.61	320,979.67
3112 At Risk Student	0.00	28,525.86
3113 Indian Education For All	26,214.00	25,765.20
3114 American Indian Achievement Gap	6,200.00	6,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	300,538.05	301,213.84
3120 State Guaranteed Tax Base Aid	1,466,494.60	1,425,451.17
3444 State School Block Grant	534,587.10	534,587.10
3730 HB645 State Special Education Allowable Costs	10,855.42	0.00
6100 Material Prior Period Revenue Adjustments	-30,645.47	14,646.00
7800 ARRA - State Fiscal Stabilization Fund	315,868.79	0.00
7810 Education Jobs Fund	264,027.05	3,861.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,205,531.71	7,773,178.20

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,864,330.63	2,941,162.10
2XX Personal Services - Employee Benefits	373,862.95	351,879.02
3XX Purchased Professional and Technical Services	880.00	994.50
4XX Purchased Property Services	0.00	20.40
5XX Other Purchased Services	2,629.83	6,349.53
6XX Supplies and Materials	110,429.05	69,918.98
7XX Property and Equipment Acquisition	7,556.00	0.00
810 Dues and Fees	2,225.00	1,435.00
21XX Support Services - Students		
1XX Personal Services - Salaries	187,687.46	188,470.14
2XX Personal Services - Employee Benefits	14,326.78	19,293.13
3XX Purchased Professional and Technical Services	44,617.50	44,572.50
5XX Other Purchased Services	537.00	1,413.24
6XX Supplies and Materials	15,060.68	13,855.90



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0599 Frenchtown K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			810 Dues and Fees	336.00	30.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	26,364.65	26,809.66
			2XX Personal Services - Employee Benefits	251.27	246.01
			3XX Purchased Professional and Technical Services	0.00	199.00
			5XX Other Purchased Services	1,520.04	230.43
			6XX Supplies and Materials	76.83	143,611.97
			810 Dues and Fees	18,602.78	9,603.22
	222X Educational Media Services				
			1XX Personal Services - Salaries	147,933.99	189,293.61
			2XX Personal Services - Employee Benefits	6,575.00	6,819.15
			5XX Other Purchased Services	1,997.04	2,474.70
			6XX Supplies and Materials	26,829.62	27,317.57
			810 Dues and Fees	1,850.00	1,319.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	113,773.71	110,440.10
			2XX Personal Services - Employee Benefits	10,573.27	10,700.58
			3XX Purchased Professional and Technical Services	50,332.74	4,757.28
			5XX Other Purchased Services	4,943.41	6,979.83
			6XX Supplies and Materials	2,027.44	4,812.64
			810 Dues and Fees	7,431.00	7,086.75
			8XX Other Expenditures	0.00	638.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	169,958.40	422,877.39
			2XX Personal Services - Employee Benefits	42,193.54	68,730.70
			3XX Purchased Professional and Technical Services	298.71	936.50
			4XX Purchased Property Services	0.00	3,021.73
			5XX Other Purchased Services	7,567.22	18,880.98
			6XX Supplies and Materials	24,343.54	19,037.89
			810 Dues and Fees	2,246.00	2,030.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	148,301.10	144,591.37
			2XX Personal Services - Employee Benefits	40,755.58	24,755.38
			3XX Purchased Professional and Technical Services	32,329.00	27,545.00
			4XX Purchased Property Services	9,707.22	15,848.82
			5XX Other Purchased Services	88,564.28	97,464.25
			6XX Supplies and Materials	129,250.49	107,815.54
			810 Dues and Fees	1,957.87	2,860.00
			8XX Other Expenditures	0.00	238.92
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	449,370.22	431,487.21
			2XX Personal Services - Employee Benefits	93,920.72	86,628.37



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0599 Frenchtown K-12 Schools

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	8,374.15	15,512.21
			4XX Purchased Property Services	560,347.53	552,846.78
			5XX Other Purchased Services	20,026.69	24,854.65
			6XX Supplies and Materials	126,238.36	112,092.59
			810 Dues and Fees	3,104.00	3,251.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	30,812.17	27,821.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	8,628.42	9,069.89
			850 Interest on Debt	1,371.42	929.95
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	245.94
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	357,360.51	361,132.60
			2XX Personal Services - Employee Benefits	90,214.70	78,152.77
			3XX Purchased Professional and Technical Services	110.00	797.00
			5XX Other Purchased Services	1,909.32	3,814.33
			6XX Supplies and Materials	17,958.54	11,054.29
			810 Dues and Fees	174.00	280.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	145,698.37	145,007.40
			2XX Personal Services - Employee Benefits	31,923.50	25,147.04
			3XX Purchased Professional and Technical Services	37,233.45	82,288.00
			5XX Other Purchased Services	700.30	174.42
			6XX Supplies and Materials	1,017.86	3,476.87
			810 Dues and Fees	529.00	317.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	1,428.71	3,523.15
			6XX Supplies and Materials	62.33	58.22
		25XX Support Services - Business			
			6XX Supplies and Materials	1,736.51	82,294.70
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,136.27	0.00
			2XX Personal Services - Employee Benefits	105.27	0.00
			5XX Other Purchased Services	260.53	417.20
			6XX Supplies and Materials	266.11	91.84
			810 Dues and Fees	0.00	342.50
		221X Improvement of Instruction Services			



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0599 Frenchtown K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	360 State Gifted & Talented Reimbursement				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	902.14
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	25,853.89	0.00
			6XX Supplies and Materials	84.64	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	252,289.05	218,425.28
			2XX Personal Services - Employee Benefits	39,957.22	38,609.33
			3XX Purchased Professional and Technical Services	0.00	43.00
			4XX Purchased Property Services	440.00	0.00
			5XX Other Purchased Services	0.00	974.17
			6XX Supplies and Materials	30,502.01	23,280.94
			810 Dues and Fees	0.00	110.00
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	9,095.36	11,857.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	26.48
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	9.32	34.59
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	333.75	146.72
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	5.54
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	13.51
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	35,577.97	35,987.86
			2XX Personal Services - Employee Benefits	690.73	647.30
			4XX Purchased Property Services	0.00	26.53
			5XX Other Purchased Services	5,950.11	5,270.49
			6XX Supplies and Materials	1,361.57	2,803.90
			810 Dues and Fees	3,173.00	3,239.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	176,534.91	174,786.05
			2XX Personal Services - Employee Benefits	3,632.33	2,925.49



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			3XX Purchased Professional and Technical Services	7,065.50	7,783.54
			4XX Purchased Property Services	1,737.08	1,633.78
			5XX Other Purchased Services	15,572.03	14,377.59
			6XX Supplies and Materials	38,143.65	50,995.16
			810 Dues and Fees	4,245.00	4,420.00
	780 ARRA - State Fiscal Stabilization Fund				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	291,270.36	0.00
			2XX Personal Services - Employee Benefits	24,598.43	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	241,980.71	3,861.67
		222X Educational Media Services			
			1XX Personal Services - Salaries	21,002.22	0.00
			2XX Personal Services - Employee Benefits	1,044.12	0.00
	830 Public Library Services				
		33XX Community Services			
			1XX Personal Services - Salaries	0.00	618.75
			2XX Personal Services - Employee Benefits	0.00	4.41
	860 Community Drug Free Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	0.00	8.56
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	30,135.77	26,189.23
			2XX Personal Services - Employee Benefits	15,443.43	24,004.85
			4XX Purchased Property Services	12,251.75	10,732.20
			5XX Other Purchased Services	896.89	1,026.52
			6XX Supplies and Materials	1,102.71	253.17
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	35,115.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>8,034,029.09</u>	<u>7,913,617.16</u>



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0599 Frenchtown K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,254,038.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,773,178.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,913,617.16	(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	568,504.56	Less Last Year	341,652.76	(4b)		226,851.80	
						226,851.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,340,451.73	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	19,359.14	18,377.61
1111 District Levy - Real Property	196,451.99	147,957.48
1112 District Levy - Personal Property	4,742.46	1,126.80
1114 District Levy - Pers Prop/Mobile Homes	3,488.17	4,301.46
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	15,606.88
1190 Penalties and Interest on Taxes	1,067.72	829.97
1510 Interest Earnings	225.18	71.33
2220 County On-Schedule Trans Reimb	115,498.31	113,728.65
3210 State On-Schedule Trans Reimb	115,498.32	113,728.65
3444 State School Block Grant	11,442.64	11,442.64
6100 Material Prior Period Revenue Adjustments	34.89	60.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	467,808.82	427,232.37

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	28,443.42	27,609.92
2XX Personal Services - Employee Benefits	3,472.14	3,486.08
24XX Support Services - School Administration		
1XX Personal Services - Salaries	35,585.41	36,305.75
2XX Personal Services - Employee Benefits	2,895.70	2,893.52
25XX Support Services - Business		
1XX Personal Services - Salaries	13,264.49	12,423.64
2XX Personal Services - Employee Benefits	1,900.21	1,911.34
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	6,046.23	5,713.44
2XX Personal Services - Employee Benefits	997.51	959.90
4XX Purchased Property Services	15,126.46	12,701.72
5XX Other Purchased Services	891.01	463.11
6XX Supplies and Materials	1,219.47	232.22
27XX Student Transportation Services		
1XX Personal Services - Salaries	215,540.06	208,035.11
2XX Personal Services - Employee Benefits	20,295.01	17,558.42
3XX Purchased Professional and Technical Services	1,632.00	3,308.98
4XX Purchased Property Services	2,953.78	1,965.59
5XX Other Purchased Services	18,347.03	13,954.54
6XX Supplies and Materials	58,847.99	71,081.87
810 Dues and Fees	798.00	55.00
280 Special Education - Local and State		



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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				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	3,673.47	1,241.97
			5XX Other Purchased Services	508.79	493.59
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	32,026.70	36,020.76
			2XX Personal Services - Employee Benefits	6,195.66	6,074.32
			4XX Purchased Property Services	27.88	229.46
			5XX Other Purchased Services	2,000.00	1,800.00
			6XX Supplies and Materials	7,005.75	10,366.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				479,694.17	476,886.41

Schedule Of Changes Worksheet

Beginning Fund Balance					145,449.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					427,232.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					476,886.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,714.70	Less Last Year	742.06	(4b)	972.64	
					972.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					96,768.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	7,558.66	1,378.00
1111 District Levy - Real Property	76,784.79	5,165.55
1112 District Levy - Personal Property	1,966.95	44.88
1114 District Levy - Pers Prop/Mobile Homes	1,464.71	58.41
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	7,197.84
1190 Penalties and Interest on Taxes	475.85	477.50
1510 Interest Earnings	1,820.54	460.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	90,071.50	14,782.90

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	5,091.95
7XX Property and Equipment Acquisition	87,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	87,500.00	5,091.95

Schedule Of Changes Worksheet

Beginning Fund Balance	338,128.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,782.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,091.95	(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)	347,819.75	(5)



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32 Missoula County
0599 Frenchtown K-12 Schools

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

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

PRC Revenue	2011 Value	2012 Value
1611 National School Lunch Program	143,567.13	143,482.31
1612 School Breakfast Program	12,786.30	12,939.40
1632 Daily Adult Sales	21,571.25	17,130.50
1634 Daily Ala Carte Sales	53,676.70	62,599.30
3220 State Food Services Match	0.00	481.92
4550 Federal Child Nutrition	251,592.94	252,523.44

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	483,194.32	489,156.87
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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	163,915.61	170,183.99
2XX Personal Services - Employee Benefits	47,354.57	36,915.40
3XX Purchased Professional and Technical Services	500.00	43.00
4XX Purchased Property Services	4,621.70	2,531.90
5XX Other Purchased Services	710.38	1,159.64
6XX Supplies and Materials	270,845.15	265,811.02
810 Dues and Fees	330.00	3,242.49

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	488,277.41	479,887.44
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Schedule Of Changes Worksheet

Beginning Fund Balance		3,083.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		489,156.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		479,887.44	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	1,583.60	Less Last Year	0.00
			(4b)
		1,583.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		13,936.59	(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	53.41	15.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>53.41</u>	<u>15.38</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	0.00	420.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>420.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	11,253.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	420.00	(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)	10,848.79	(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	1,630.29	321.11
1900 Other Revenue from Local Sources	0.00	12.14
2240 County Retirement Distribution	883,507.63	902,794.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	885,137.92	903,127.96

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	488,051.54	453,204.16
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	31,751.94	24,452.16
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	4,024.07	4,097.23
222X Educational Media Services		
2XX Personal Services - Employee Benefits	25,743.74	39,210.71
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	20,958.79	20,509.69
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	72,569.92	67,770.48
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	11,409.85	22,720.67
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	62,270.07	65,286.30
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	29,368.81	27,955.66
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	53,670.98	53,621.20
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	21,369.00	21,270.13
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,695.98	4,396.42
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	173.23
360 State Gifted & Talented Reimbursement		
1XXX Instruction		



Trustees' Financial Summary

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32 Missoula County
0599 Frenchtown K-12 Schools

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
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,474.04	228.55
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	37,499.39	39,981.29
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	5,157.83	5,336.59
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	24,870.70	24,658.69
	830 Public Library Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	0.00	127.79
	860 Community Drug Free Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	0.00	2,842.51
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	126.66	0.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	25,986.69	26,292.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				920,000.00	904,136.02



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0599 Frenchtown K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						321,130.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						903,127.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						904,136.02	(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)						320,122.23	(5)



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0599 Frenchtown K-12 Schools

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
002 FACILITIES IMPROVEMENT ACCOUNT	
1900 Other Revenue from Local Sources	8,426.00
6100 Material Prior Period Revenue Adjustments	1,000.00
	9,426.00
002 Subtotal	
003 2011-2012 ARTIST IN RESIDENCY	
1900 Other Revenue from Local Sources	2,002.50
006 2008-09 MEC HS	
1900 Other Revenue from Local Sources	1,200.00
6100 Material Prior Period Revenue Adjustments	124.47
	1,324.47
006 Subtotal	
023 BOOK FAIR	
6100 Material Prior Period Revenue Adjustments	231.70
024 BAND DONATION JH	
1900 Other Revenue from Local Sources	500.00
028 Evan's tees for I-pads	
3290 State - Other State Grants	500.00
032 2011-12 EEE Elem	
1900 Other Revenue from Local Sources	150.00
037 MAXMEDIA-ELEM DONATION	
1900 Other Revenue from Local Sources	200.00
040 2011 MONTANA YOUTH SIGN	
1900 Other Revenue from Local Sources	465.00
041 ALCOHOL ABUSE REDUCTION GRANT (GRAA)	
4100 Federal Miscellaneous Grants - Direct from Feds	0.43
6100 Material Prior Period Revenue Adjustments	10,372.79
	10,373.22
041 Subtotal	
042 HIGH SCHOOL SENIOR PARTY DONATIONS	
1900 Other Revenue from Local Sources	4,412.00
045 SHAKESPEARE IN SCHOOL	
6100 Material Prior Period Revenue Adjustments	-400.00
046 Shakespeare in the Schools-Elem	
1900 Other Revenue from Local Sources	475.00
047 One Class at a Time-Henderson	
1900 Other Revenue from Local Sources	250.00
048 Madrigal Dinner & Play	
1900 Other Revenue from Local Sources	1,830.00
049 MeA-MFT Karen Cox Memorial	
1900 Other Revenue from Local Sources	500.00



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0599 Frenchtown K-12 Schools

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
051 Colt's Corral winner's fund	
1900 Other Revenue from Local Sources	100.00
052 Red Ribbon Contest-JH	
1900 Other Revenue from Local Sources	1,000.00
053 Kyle Sharbono	
1900 Other Revenue from Local Sources	822.00
060 2011-12 Substance abuse grant	
1900 Other Revenue from Local Sources	30,000.00
061 United Way Intermediate school	
1900 Other Revenue from Local Sources	180.00
065 2011-12 Indian Ed for All	
3290 State - Other State Grants	7,917.70
077 Plum Creek Great Classroom award	
1900 Other Revenue from Local Sources	4,778.00
079 One Class at a Time-Hedrick	
1900 Other Revenue from Local Sources	250.00
082 Lower level Readers donation	
1900 Other Revenue from Local Sources	100.00
090 WIRELESS TV	
1900 Other Revenue from Local Sources	4,400.00
6100 Material Prior Period Revenue Adjustments	850.00
090 Subtotal	5,250.00
091 One Class at a Time-Long	
1900 Other Revenue from Local Sources	250.00
096 PTSA Reimbursements	
1900 Other Revenue from Local Sources	11,219.00
098 MONTANA MEDICAID	
3355 Medicaid - Miscellaneous	26,269.23
099 MT MENTAL HEALTH MEDICAID	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	282,991.30
132 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,727.00
141 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,425.00
142 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	45,845.00
149 Title II Part A	
6100 Material Prior Period Revenue Adjustments	157.29
312 Title I, Part A, Improving Basic Programs	



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32 Missoula County
0599 Frenchtown K-12 Schools

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
312 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	235,654.00
329 Jobs for Montana Graduates	
1900 Other Revenue from Local Sources	150.00
3290 State - Other State Grants	4,500.00
329 Subtotal	4,650.00
341 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	3,386.00
351 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	2,350.00
361 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,762.00
373 2008 Indian Ed for All	
6100 Material Prior Period Revenue Adjustments	329.56
374 2008 Cap Investment & Defer Maint	
6100 Material Prior Period Revenue Adjustments	1,042.00
600 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	99.00
601 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	90.00
760 ARRA - IDEA Part B	
7500 ARRA - IDEA, Part B	45,488.00
772 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	221,934.00
792 IDEA Preschool	
4570 IDEA Preschool	9,446.00
822 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	13,163.00
861 BRONCS BOOSTER MONIES	
1900 Other Revenue from Local Sources	8,451.99
898 2005 MISSOULA ELECTRIC COOP	
1900 Other Revenue from Local Sources	1,176.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,003,542.96

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

PRC Program Function Object	2012 Value
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Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
003 2011-2012 ARTIST IN RESIDENCY	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,307.50
6XX Supplies and Materials	695.00
	2,002.50
003 Subtotal	
006 2008-09 MEC HS	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	1,805.75
012 MISSOULA CTY SUBSTANCE ABUSE GRANT	
860 Community Drug Free Programs	
33XX Community Services	
2XX Personal Services - Employee Benefits	31.01
5XX Other Purchased Services	506.50
6XX Supplies and Materials	2,594.19
	3,131.70
012 Subtotal	
015 SPIRT & PRIDE	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	655.16
028 Evan's tees for I-pads	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	448.00
032 2011-12 EEE Elem	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	150.00
039 2011 SUMMER LIBRARY	
830 Public Library Services	
33XX Community Services	
1XX Personal Services - Salaries	206.25
042 HIGH SCHOOL SENIOR PARTY DONATIONS	
8XX Community Services Programs	
33XX Community Services	
4XX Purchased Property Services	349.00
6XX Supplies and Materials	3,280.00
	3,629.00
042 Subtotal	
046 Shakespeare in the Schools-Elem	



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0599 Frenchtown K-12 Schools

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
046 Shakespeare in the Schools-Elem	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
810 Dues and Fees	475.00
047 One Class at a Time-Henderson	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	250.00
048 Madrigal Dinner & Play	
810 Community Recreation	
33XX Community Services	
6XX Supplies and Materials	145.00
049 MeA-MFT Karen Cox Memorial	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	498.19
051 Colt's Corral winner's fund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	70.00
053 Kyle Sharbono	
8XX Community Services Programs	
33XX Community Services	
8XX Other Expenditures	822.00
060 2011-12 Substance abuse grant	
860 Community Drug Free Programs	
33XX Community Services	
1XX Personal Services - Salaries	21,242.50
2XX Personal Services - Employee Benefits	55.87
3XX Purchased Professional and Technical Services	448.00
4XX Purchased Property Services	1,025.00
5XX Other Purchased Services	2,992.78
6XX Supplies and Materials	4,235.85
	30,000.00
060 Subtotal	
065 2011-12 Indian Ed for All	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	2,160.00
2XX Personal Services - Employee Benefits	10.20
5XX Other Purchased Services	2,526.64
6XX Supplies and Materials	3,205.43



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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
			065 Subtotal	7,902.27
077	Plum Creek Great Classroom award			
	8XX Community Services Programs			
		33XX Community Services		
			3XX Purchased Professional and Technical Services	350.00
			6XX Supplies and Materials	4,327.83
			077 Subtotal	4,677.83
079	One Class at a Time-Hedrick			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			6XX Supplies and Materials	250.00
082	Lower level Readers donation			
	1XX Regular Education Programs - Elementary/Secondary			
		222X Educational Media Services		
			6XX Supplies and Materials	100.00
090	WIRELESS TV			
	1XX Regular Education Programs - Elementary/Secondary			
		25XX Support Services - Business		
			7XX Property and Equipment Acquisition	5,197.49
091	One Class at a Time-Long			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			6XX Supplies and Materials	245.12
096	PTSA Reimbursements			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			5XX Other Purchased Services	205.00
			6XX Supplies and Materials	30.00
		4XXX Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	10,984.00
			096 Subtotal	11,219.00
098	MONTANA MEDICAID			
	280 Special Education - Local and State			
		1XXX Instruction		
			6XX Supplies and Materials	1,287.39
		25XX Support Services - Business		
			3XX Purchased Professional and Technical Services	3,170.16
			6XX Supplies and Materials	765.00
			098 Subtotal	5,223.15



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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
099 MT MENTAL HEALTH MEDICAID	
280 Special Education - Local and State	
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	277,701.52
132 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,289.26
2XX Personal Services - Employee Benefits	5.74
221X Improvement of Instruction Services	
5XX Other Purchased Services	296.00
6XX Supplies and Materials	136.00
132 Subtotal	1,727.00
141 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
21XX Support Services - Students	
8XX Other Expenditures	3,424.33
142 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	32,941.08
2XX Personal Services - Employee Benefits	5,080.28
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	346.31
8XX Other Expenditures	2,235.69
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,440.00
2XX Personal Services - Employee Benefits	344.25
5XX Other Purchased Services	2,457.39
142 Subtotal	45,845.00
311 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
21XX Support Services - Students	
8XX Other Expenditures	3,926.00
312 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	112,039.30
2XX Personal Services - Employee Benefits	16,759.02
3XX Purchased Professional and Technical Services	7,799.00
6XX Supplies and Materials	51,807.14



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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
350 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
7XX Property and Equipment Acquisition	2,373.00
351 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	71.90
7XX Property and Equipment Acquisition	2,736.10
	2,808.00
351 Subtotal	
352 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	679.10
7XX Property and Equipment Acquisition	615.56
	1,294.66
352 Subtotal	
356 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
7XX Property and Equipment Acquisition	1,965.90
357 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
7XX Property and Equipment Acquisition	2,357.00
358 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
7XX Property and Equipment Acquisition	2,299.00
359 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
7XX Property and Equipment Acquisition	1,118.00
367 Vo Ed Business/Marketing	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	1,542.14
601 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	189.00



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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
760	ARRA - IDEA Part B			
	750	ARRA - IDEA, Part B		
		1XXX	Instruction	
			1XX Personal Services - Salaries	28,605.68
			2XX Personal Services - Employee Benefits	4,052.88
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	5,050.13
			2XX Personal Services - Employee Benefits	749.36
			760 Subtotal	38,458.05
772	IDEA Part B			
	456	IDEA, Part B, Children with Disabilities		
		1XXX	Instruction	
			1XX Personal Services - Salaries	182,607.62
			2XX Personal Services - Employee Benefits	26,823.38
		21XX	Support Services - Students	
			8XX Other Expenditures	12,503.00
			772 Subtotal	221,934.00
792	IDEA Preschool			
	457	IDEA Preschool		
		1XXX	Instruction	
			1XX Personal Services - Salaries	8,138.00
			2XX Personal Services - Employee Benefits	1,308.00
			792 Subtotal	9,446.00
822	Vo Ed Carl Perkins Basic Grant			
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant		
		1XXX	Instruction	
			5XX Other Purchased Services	1,448.11
			6XX Supplies and Materials	11,009.89
			810 Dues and Fees	705.00
			822 Subtotal	13,163.00
861	BRONCS BOOSTER MONIES			
		1XX	Regular Education Programs - Elementary/Secondary	
			4XXX Facilities Acquisition and Construction Services	
			7XX Property and Equipment Acquisition	8,451.99
898	2005 MISSOULA ELECTRIC COOP			
		1XX	Regular Education Programs - Elementary/Secondary	
			25XX Support Services - Business	
			6XX Supplies and Materials	1,078.31



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

963,082.57

Schedule Of Changes Worksheet

Beginning Fund Balance					163,866.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,003,542.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					963,082.57	(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	51,069.18	Less Last Year	13,567.06	(4b)	37,502.12	
					37,502.12	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					241,829.14	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 FACILITIES IMPROVEMENT ACCOUNT	9,426.00	0.00	9,426.00
003 2011-2012 ARTIST IN RESIDENCY	2,002.50	2,002.50	0.00
006 2008-09 MEC HS	1,324.47	1,805.75	-481.28
012 MISSOULA CTY SUBSTANCE ABUSE GRANT	0.00	3,131.70	-3,131.70
015 SPIRT & PRIDE	0.00	655.16	-655.16
023 BOOK FAIR	231.70	0.00	231.70
024 BAND DONATION JH	500.00	0.00	500.00
028 Evan's tees for I-pads	500.00	448.00	52.00
032 2011-12 EEE Elem	150.00	150.00	0.00
037 MAXMEDIA-ELEM DONATION	200.00	0.00	200.00
039 2011 SUMMER LIBRARY	0.00	206.25	-206.25
040 2011 MONTANA YOUTH SIGN	465.00	0.00	465.00
041 ALCOHOL ABUSE REDUCTION GRANT (GRAA)	10,373.22	0.00	10,373.22
042 HIGH SCHOOL SENIOR PARTY DONATIONS	4,412.00	3,629.00	783.00
045 SHAKESPEARE IN SCHOOL	-400.00	0.00	-400.00
046 Shakespeare in the Schools-Elem	475.00	475.00	0.00
047 One Class at a Time-Henderson	250.00	250.00	0.00
048 Madrigal Dinner & Play	1,830.00	145.00	1,685.00
049 MeA-MFT Karen Cox Memorial	500.00	498.19	1.81



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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
051 Colt's Corral winner's fund	100.00	70.00	30.00
052 Red Ribbon Contest-JH	1,000.00	0.00	1,000.00
053 Kyle Sharbono	822.00	822.00	0.00
060 2011-12 Substance abuse grant	30,000.00	30,000.00	0.00
061 United Way Intermediate school	180.00	0.00	180.00
065 2011-12 Indian Ed for All	7,917.70	7,902.27	15.43
077 Plum Creek Great Classroom award	4,778.00	4,677.83	100.17
079 One Class at a Time-Hedrick	250.00	250.00	0.00
082 Lower level Readers donation	100.00	100.00	0.00
090 WIRELESS TV	5,250.00	5,197.49	52.51
091 One Class at a Time-Long	250.00	245.12	4.88
096 PTSA Reimbursements	11,219.00	11,219.00	0.00
098 MONTANA MEDICAID	26,269.23	5,223.15	21,046.08
099 MT MENTAL HEALTH MEDICAID	282,991.30	277,701.52	5,289.78
132 Gifted and Talented	1,727.00	1,727.00	0.00
141 Title II Part A	3,425.00	3,424.33	0.67
142 Title II Part A	45,845.00	45,845.00	0.00
149 Title II Part A	157.29	0.00	157.29
311 Title I, Part A, Accountability	0.00	3,926.00	-3,926.00
312 Title I, Part A, Improving Basic Programs	235,654.00	235,653.21	0.79
329 Jobs for Montana Graduates	4,650.00	4,650.00	0.00
340 Vo Ed Family & Consumer Science	0.00	1,979.00	-1,979.00
341 Vo Ed Family & Consumer Science	3,386.00	287.61	3,098.39
349 Vo Ed Family & Consumer Science	0.00	307.44	-307.44
350 Vo Ed Tech Ed/Industrial Arts	0.00	2,373.00	-2,373.00
351 Vo Ed Tech Ed/Industrial Arts	2,350.00	2,808.00	-458.00
352 Vo Ed Tech Ed/Industrial Arts	0.00	1,294.66	-1,294.66
356 Vo Ed Tech Ed/Industrial Arts	0.00	1,965.90	-1,965.90
357 Vo Ed Tech Ed/Industrial Arts	0.00	2,357.00	-2,357.00
358 Vo Ed Tech Ed/Industrial Arts	0.00	2,299.00	-2,299.00
359 Vo Ed Tech Ed/Industrial Arts	0.00	1,118.00	-1,118.00
361 Vo Ed Business/Marketing	1,762.00	0.00	1,762.00
367 Vo Ed Business/Marketing	0.00	1,542.14	-1,542.14
373 2008 Indian Ed for All	329.56	0.00	329.56
374 2008 Cap Investment & Defer Maint	1,042.00	0.00	1,042.00
600 Title II, Part D, Ed Technology	99.00	0.00	99.00



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0599 Frenchtown K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
601 Title II, Part D, Ed Technology	90.00	189.00	-99.00
760 ARRA - IDEA Part B	45,488.00	38,458.05	7,029.95
772 IDEA Part B	221,934.00	221,934.00	0.00
792 IDEA Preschool	9,446.00	9,446.00	0.00
822 Vo Ed Carl Perkins Basic Grant	13,163.00	13,163.00	0.00
861 BRONCS BOOSTER MONIES	8,451.99	8,451.99	0.00
898 2005 MISSOULA ELECTRIC COOP	1,176.00	1,078.31	97.69
Total	1,003,542.96	963,082.57	40,460.39



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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	76.19	69.17
1111 District Levy - Real Property	135.05	0.00
1112 District Levy - Personal Property	10.40	0.00
1114 District Levy - Pers Prop/Mobile Homes	94.90	5.71
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	63.19
1190 Penalties and Interest on Taxes	33.82	18.03
1510 Interest Earnings	105.28	24.75
3445 State Combined Fund School Block Grant	15,020.51	18,655.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,476.15	18,835.86

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		
3XX Purchased Professional and Technical Services	16,354.99	6,209.96
5XX Other Purchased Services	804.40	162.61
6XX Supplies and Materials	636.66	564.33
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	9,735.20
5XX Other Purchased Services	0.00	593.30
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	1,389.60	0.00
25XX Support Services - Business		
5XX Other Purchased Services	0.00	444.25
6XX Supplies and Materials	0.00	1,752.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,185.65	19,462.06



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						12,269.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,835.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,462.06	(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)						11,643.79	(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	16,155.00	19,257.50
1510 Interest Earnings	27.04	9.77
3260 State Driver's Education Reimbursement	7,790.58	7,562.15
6100 Material Prior Period Revenue Adjustments	184.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,157.54	26,829.42

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

PRC Program Function Object	2011 Value	2012 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	5,849.33	0.00
2XX Personal Services - Employee Benefits	24.97	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	10,517.00	16,799.05
2XX Personal Services - Employee Benefits	207.40	135.52
3XX Purchased Professional and Technical Services	0.00	43.00
5XX Other Purchased Services	600.00	600.00
6XX Supplies and Materials	1,571.61	1,112.32
221X Improvement of Instruction Services		
5XX Other Purchased Services	173.20	0.00
8XX Other Expenditures	170.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,113.51	18,689.89



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						8,063.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,829.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,689.89	(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)						16,203.25	(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	278.36	49.41
5300 Operating Transfers from Other Funds	0.00	35,115.08
6100 Material Prior Period Revenue Adjustments	20.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	298.80	35,164.49

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	63.72
2XX Personal Services - Employee Benefits	0.00	0.30
22XX Educational Media Services		
1XX Personal Services - Salaries	0.00	2,555.10
2XX Personal Services - Employee Benefits	0.00	12.06
24XX Support Services - School Administration		
1XX Personal Services - Salaries	5,376.97	5,575.38
2XX Personal Services - Employee Benefits	31.39	26.32
25XX Support Services - Business		
1XX Personal Services - Salaries	410.68	0.00
2XX Personal Services - Employee Benefits	2.40	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	675.73	33,264.98
2XX Personal Services - Employee Benefits	41.80	1,935.60
27XX Student Transportation Services		
1XX Personal Services - Salaries	1,172.16	0.00
2XX Personal Services - Employee Benefits	83.35	0.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	558.38	1,740.91
2XX Personal Services - Employee Benefits	3.26	8.21
21XX Support Services - Students		
1XX Personal Services - Salaries	1,188.25	0.00
2XX Personal Services - Employee Benefits	5.96	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
1XX Personal Services - Salaries	0.00	192.26
2XX Personal Services - Employee Benefits	0.00	0.90
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	640.85
			2XX Personal Services - Employee Benefits	0.00	3.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,550.33	46,019.62

Schedule Of Changes Worksheet

Beginning Fund Balance					50,764.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35,164.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					46,019.62	(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)					39,909.80	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	3,365.61	3,372.33
1111 District Levy - Real Property	32,817.85	27,420.87
1112 District Levy - Personal Property	642.58	208.16
1114 District Levy - Pers Prop/Mobile Homes	468.63	267.95
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2,973.13
1190 Penalties and Interest on Taxes	122.55	111.11
1510 Interest Earnings	0.00	3.30
3281 State Technology Aid	8,538.83	8,428.27
6100 Material Prior Period Revenue Adjustments	0.00	-8.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,956.05	42,776.36

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		
6XX Supplies and Materials	519.80	0.00
25XX Support Services - Business		
6XX Supplies and Materials	42,564.52	31,304.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43,084.32	31,304.37

Schedule Of Changes Worksheet

Beginning Fund Balance		20.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		42,776.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		31,304.37	(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	3,096.73		
Less Last Year	0.00	(4b)	3,096.73
Ending Fund Balance (1 + 2 - 3 + 4)		3,096.73	(4)
		14,588.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	212.36	71.54
3445 State Combined Fund School Block Grant	0.00	9,136.11
6100 Material Prior Period Revenue Adjustments	454.51	97.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	666.87	9,305.64

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	106,989.58	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,989.58	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		48,378.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,305.64	(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	552.50	(4b)	-552.50
			-552.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		57,131.81	(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	117,552.54	106,993.71
1111 District Levy - Real Property	1,155,169.39	864,789.46
1112 District Levy - Personal Property	21,899.62	6,566.34
1114 District Levy - Pers Prop/Mobile Homes	15,778.50	8,456.35
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	102,356.12
1190 Penalties and Interest on Taxes	4,494.67	4,050.02
1510 Interest Earnings	2,783.30	847.46
1910 Rentals	0.00	30.00
3120 State Guaranteed Tax Base Aid	184,502.23	248,698.66
3445 State Combined Fund School Block Grant	45,587.61	32,817.00
6100 Material Prior Period Revenue Adjustments	0.02	-0.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,547,767.88	1,375,605.10

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	0.00	876.70
840 Principal On Debt	715,000.00	745,000.00
850 Interest on Debt	704,937.51	678,200.02
860 Agent Fees/Issuance Costs	1,024.46	315.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,420,961.97	1,424,392.43



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						286,564.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,375,605.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,424,392.43	(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)						237,776.70	(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	25.87	5.36
1910 Rentals	60.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-3.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85.87	1.53

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	16,053.90	342.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,053.90	342.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,728.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	342.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	4,387.54	(5)



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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	340.55	0.00
1111 District Levy - Real Property	312.68	0.00
1112 District Levy - Personal Property	66.70	0.00
1114 District Levy - Pers Prop/Mobile Homes	211.37	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	338.28
1190 Penalties and Interest on Taxes	98.33	40.35
1510 Interest Earnings	60.86	17.81
6100 Material Prior Period Revenue Adjustments	0.00	-0.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,090.49	395.94

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance					12,947.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					395.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,343.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,913.57	909.63
1520 Dividends on Investments	10,451.73	15,009.98
1530 Net Increase (Decrease) in the Fair Value of Investments	-4,188.76	14,291.00
1900 Other Revenue from Local Sources	1,081,284.48	1,148,036.58
1970 Services Provided Other Funds	59,173.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,148,634.04	1,178,247.19

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	782,602.28	900,867.47
3XX Purchased Professional and Technical Services	257,127.81	273,820.68
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	107,785.15	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,147,515.24	1,174,688.15

Schedule Of Changes Worksheet

Beginning Fund Balance	802,519.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,178,247.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,174,688.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	806,078.92	(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	163.77	50.82
6100 Material Prior Period Revenue Adjustments	1.00	-0.98
002 FACILITIES IMPROVEMENT ACCOUNT		
1900 Other Revenue from Local Sources	1,000.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-1,000.00
002 Subtotal	1,000.00	-1,000.00
021		
1920 Contributions/Donations from Private Sources	100.00	0.00
054 Tolman Scholarship		
1920 Contributions/Donations from Private Sources	0.00	500.00
085 CYR MEMORIAL		
1920 Contributions/Donations from Private Sources	1,680.00	1,050.00
087 STUDENT COUNCIL		
1920 Contributions/Donations from Private Sources	550.00	450.00
094 MCCOLLUM MEMORIAL		
1920 Contributions/Donations from Private Sources	200.00	0.00
300 King Ranch Ladies Scholarship		
1920 Contributions/Donations from Private Sources	0.00	500.00
303 Kiwanis Scholarship/AJ Memorial		
1920 Contributions/Donations from Private Sources	500.00	500.00
307 KEY CLUB SCHOLARSHIP		
1920 Contributions/Donations from Private Sources	600.00	1,600.00
308 RAY WHITE EDUCATIONAL SCHOLARSHIP		
1920 Contributions/Donations from Private Sources	300.00	500.00
310 MURALT SCHOLARSHIP		
1920 Contributions/Donations from Private Sources	1,000.00	1,000.00
810 SORREL SPRINGS SCHOLARSHIP		
1920 Contributions/Donations from Private Sources	300.00	300.00
887		
1920 Contributions/Donations from Private Sources	300.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,694.77	5,449.84

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

PRC Program Function Object	2011 Value	2012 Value
050 BONDURANT MEMORIAL		
8XX Community Services Programs		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC	Program	Function	Object	2011 Value	2012 Value
050 BONDURANT MEMORIAL					
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	400.00
085 CYR MEMORIAL					
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	500.00	0.00
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	500.00
		085 Subtotal		<u>500.00</u>	<u>500.00</u>
086					
	890 Other Community Services				
		33XX Community Services			
			1XX Personal Services - Salaries	525.00	0.00
			2XX Personal Services - Employee Benefits	2.11	0.00
		086 Subtotal		<u>527.11</u>	<u>0.00</u>
087 STUDENT COUNCIL					
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	550.00	0.00
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	550.00
		087 Subtotal		<u>550.00</u>	<u>550.00</u>
094 MCCOLLUM MEMORIAL					
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	200.00	0.00
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	200.00
		094 Subtotal		<u>200.00</u>	<u>200.00</u>
095					
	890 Other Community Services				
		33XX Community Services			
			6XX Supplies and Materials	1,356.09	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC	Program	Function	Object	2011 Value	2012 Value
303	Kiwanis Scholarship/AJ Memorial				
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	750.00	0.00
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	500.00
			303 Subtotal	<u>750.00</u>	<u>500.00</u>
304	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	500.00	0.00
307	KEY CLUB SCHOLARSHIP				
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	900.00	0.00
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	600.00
			307 Subtotal	<u>900.00</u>	<u>600.00</u>
308	RAY WHITE EDUCATIONAL SCHOLARSHIP				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	300.00
310	MURALT SCHOLARSHIP				
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	1,000.00	0.00
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	1,000.00
			310 Subtotal	<u>1,000.00</u>	<u>1,000.00</u>
810	SORREL SPRINGS SCHOLARSHIP				
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	300.00	0.00
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	300.00



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC	Program	Function	Object	2011 Value	2012 Value
		810	Subtotal	300.00	300.00
887	890	Other Community Services			
		33XX	Community Services		
			870 Student Scholarships	300.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,883.20	4,350.00

Schedule Of Changes Worksheet

Beginning Fund Balance					39,543.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,449.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,350.00	(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)					40,643.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	103.24	28.07
1700 Student Extracurricular Activity Receipts	191,146.13	180,300.41
6100 Material Prior Period Revenue Adjustments	820.15	1,643.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	192,069.52	181,972.32

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	179,625.04	186,668.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	179,625.04	186,668.78

Schedule Of Changes Worksheet

Beginning Fund Balance	95,032.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181,972.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	186,668.78	(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)	90,336.49	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	195,336.08	194,548.91
XX	39X 1XXX 112	Certified Teacher Staff Salaries	251,528.61	212,009.75
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	111,636.22	109,092.16
XX	457 1XXX 112	Certified Teacher Staff Salaries	8,352.42	8,138.00
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	3,193,041.35	2,989,162.76
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,832.45	142,989.16
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,914.51	6,155.21
XX	XXX 26XX 41X	Energy Utility Services	373,525.31	366,045.51
XX	XXX 4XXX 710	Land	0.00	19,425.00
XX	XXX 4XXX 715	Land Improvements	23,340.20	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	361,305.00	19,722.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	46,500.26	8,451.99
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	420.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	183,520.45
b. Related Services Block Grant Entitlement	61,169.42
c. Total Entitlements Subject to Reversion	244,689.87

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)]	325,437.53
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	714,626.09
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	361,132.60	0.00	0.00	0.00	
280	1XXX	2XX	78,152.77	0.00	0.00	0.00	
280	1XXX	3XX	797.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	3,814.33	0.00	0.00	0.00	
280	1XXX	6XX	11,054.29	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	145,007.40	0.00	0.00	0.00	
280	21XX	2XX	25,147.04	0.00	0.00	0.00	
280	21XX	3XX	82,288.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	174.42	0.00	0.00	0.00	
280	21XX	6XX	3,476.87	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	3,523.15	0.00	0.00	0.00	
280	221X	6XX	58.22	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			714,626.09	0.00	0.00	0.00	714,626.09

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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32 Missoula County

0599 Frenchtown K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	590,662.00	0.00	0.00	0.00	590,662.00
Land Improvements	724,539.00	3,600.00	13,720.00	0.00	741,859.00
Buildings	27,311,558.00	159,619.00	16,903.00	0.00	27,488,080.00
Machinery and Equipment	2,276,552.00	393,430.00	13,465.00	0.00	2,683,447.00
Totals at Historical Cost	30,903,311.00	556,649.00	44,088.00	0.00	31,504,048.00
Less Accumulated Depreciation For:					
Improvement Accum	447,189.00	-1,140.00	30,792.00	0.00	476,841.00
Building Accum	4,900,707.00	10,333.00	561,255.00	0.00	5,472,295.00
Machinery and Equipment Accum	1,521,846.00	-103,498.00	201,888.00	0.00	1,620,236.00
Total Accumulated Depreciation	6,869,742.00	-94,305.00	793,935.00	0.00	7,569,372.00
Governmental Activities, Capital Assets, net	24,033,569.00	650,954.00	-749,847.00	0.00	23,934,676.00

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	573,369.00	0.00	0.00
Financial Administration (25XX)	17,471.00	0.00	0.00
Operations and Maintenance (26XX)	10,932.00	0.00	0.00
Transportation (27XX)	150,129.00	0.00	0.00
Food Service (31XX)	11,920.00	0.00	0.00
Extracurricular (34XX, 35XX)	28,972.00	0.00	0.00
Total Depreciation for FY2012	792,793.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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32 Missoula County

0599 Frenchtown K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
02/28/2007	6,766,412.50	0.00	184,653.50	0.00	6,581,759.00	192,242.00	6,389,517.00
01/29/2008	1,525,288.50	0.00	192,242.00	0.00	1,333,046.50	202,360.00	1,130,686.50
01/29/2008	1,489,711.50	0.00	187,758.00	0.00	1,301,953.50	197,640.00	1,104,313.50
02/28/2007	6,608,587.50	0.00	180,346.50	0.00	6,428,241.00	187,758.00	6,240,483.00
Capital Leases	23,178.64	0.00	9,070.00	0.00	14,108.64	0.00	14,108.64
Compensated Absences	611,370.00	0.00	0.00	84,655.00	526,715.00	0.00	526,715.00
Other	20,128.80	152.92	15,281.72	0.00	5,000.00	0.00	5,000.00
Total Governmental Activity							
Long-Term Liabilities	17,044,677.44	152.92	769,351.72	84,655.00	16,190,823.64	780,000.00	15,410,823.64

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

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

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