



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0331-19590379**

**15 Flathead County  
0331 Bigfork H S**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Eda Taylor **Phone #:** (406) 837-7402

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

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

**Chair, Board of Trustees:** Maureen Averill

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

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

**County Superintendent:** Marcia Sheffels

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

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

## Software

Accounting Package: Black Mountain

For FY13 did the district employ a certified special education director? No

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Agg of Reidm/indirect	LOCAL	none	local
062	E-Rate	LOCAL		
100	Soccer	LOCAL		
103	VHS	LOCAL	local	local
104	Cross Country	LOCAL		
106	CSCT Medicaid	LOCAL		
109	Activity Bus	LOCAL	local	
111	Golf	LOCAL		
112	Vo Ed Business/Marketing	STATE	none	State
113	Vo Ed Family & Consumer Science	STATE	none	State
115	Vo Ed Tech Ed/Industrial Arts	STATE	none	State
116	misc donations	LOCAL	local	
127	Bodenhamer Donations	LOCAL		
131	School Garden	LOCAL		
136	Spirit Fund	LOCAL		
329	MultiDistrict Cooperative	STATE	state	state
773	IDEA Part B	FEDERAL	1503397712	84.027
822	Vo Ed Carl Perkins Basic Grant	FEDERAL	1503318112BG	84.048A
910	Budget Amendment			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	318,577.65	90,077.21	149,206.65	1,371.56
02	Taxes Receivable - Real and Personal (120-149)	34,731.02	6,335.62	27.74	
03	Taxes Receivable - Protested (150-159)	20,361.41	3,359.18	203.74	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	16,867.14	6,176.65	4.09	1,553.90
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	390,537.22	105,948.66	149,442.22	2,925.46
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	34,405.74	6,687.67		5,078.29
25	Deferred Revenue (680)	55,092.43	9,694.80	231.48	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	89,498.17	16,382.47	231.48	5,078.29
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	91,052.99	5,842.97		
48	Fund Balance for Budget	209,986.06	83,723.22	149,210.74	-2,152.83
52	<b>TOTAL FUND BALANCE/EQUITY</b>	301,039.05	89,566.19	149,210.74	-2,152.83
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	390,537.22	105,948.66	149,442.22	2,925.46



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,735.72	92,051.51	124,795.04	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		36,582.87	2,452.94	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,735.72	128,634.38	127,247.98	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6,297.19		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		6,297.19		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			6,682.75	
48	Fund Balance for Budget	3,735.72	122,337.19	120,565.23	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,735.72	122,337.19	127,247.98	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,735.72	128,634.38	127,247.98	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,217.05		1,755.92	8,056.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,400.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	36,617.05		1,755.92	8,056.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3,224.49			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	3,224.49			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	134.89			
48	Fund Balance for Budget	33,257.67		1,755.92	8,056.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	33,392.56		1,755.92	8,056.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	36,617.05		1,755.92	8,056.00



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,704.69	31,565.77		46,935.22
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,704.69	31,565.77		46,935.22
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	4,704.69	31,565.77		46,935.22
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,704.69	31,565.77		46,935.22
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,704.69	31,565.77		46,935.22



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,744.31	376.62		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,744.31	376.62		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,744.31	376.62		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,744.31	376.62		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,744.31	376.62		



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.20		91,610.41	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1.20		91,610.41	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	1.20		91,610.41	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1.20		91,610.41	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1.20		91,610.41	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	152,749.27	128,296.94		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	152,749.27	128,296.94		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	35,757.29			
23	Warrants Payable (620)	43,990.70	128,296.94		
24	Other Current Liabilities (621-679)	73,001.28			
35	<b>TOTAL LIABILITIES</b>	152,749.27	128,296.94		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	152,749.27	128,296.94		



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1,007,477.63	948,825.33
1190 Penalties and Interest on Taxes	7,866.43	5,679.44
1510 Interest Earnings	4,232.92	1,412.69
1900 Other Revenue from Local Sources	1,509.59	2,071.63
3110 Direct State Aid	937,292.06	907,437.49
3111 Quality Educator	79,454.00	73,026.25
3112 At Risk Student	7,070.42	6,765.69
3113 Indian Education For All	5,997.60	5,610.00
3114 American Indian Achievement Gap	1,400.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	53,394.18	52,644.71
3444 State School Block Grant	106,017.18	109,562.99
3446 SB372 Block Grant Reimbursement	0.00	2,950.02
6100 Material Prior Period Revenue Adjustments	14,905.67	2,215.91
7810 Education Jobs Fund	1,099.29	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,227,716.97</b>	<b>2,119,202.15</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	729,634.66	814,656.09
2XX Personal Services - Employee Benefits	71,200.26	81,501.75
3XX Purchased Professional and Technical Services	5,493.60	25.00
4XX Purchased Property Services	12,970.65	13,158.10
5XX Other Purchased Services	4,404.37	5,727.21
6XX Supplies and Materials	144,410.39	104,436.21
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	68,474.71	68,063.06
2XX Personal Services - Employee Benefits	3,080.26	968.65
3XX Purchased Professional and Technical Services	287.00	302.00
5XX Other Purchased Services	0.00	128.96
6XX Supplies and Materials	648.16	207.82
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	30,218.83	4,405.89
2XX Personal Services - Employee Benefits	6,065.21	24.26
3XX Purchased Professional and Technical Services	2,000.00	609.72
5XX Other Purchased Services	5,672.08	8,164.39
6XX Supplies and Materials	471.90	400.43
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	46,329.24	48,216.96



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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	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			2XX Personal Services - Employee Benefits	1,045.88	5,136.65
			4XX Purchased Property Services	1,070.83	874.61
			6XX Supplies and Materials	14,550.83	11,961.22
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	52,359.76	44,225.14
			2XX Personal Services - Employee Benefits	6,211.99	5,915.74
			3XX Purchased Professional and Technical Services	3,095.50	5,374.23
			4XX Purchased Property Services	2,165.00	2,292.52
			5XX Other Purchased Services	10,393.10	14,379.97
			6XX Supplies and Materials	3,222.98	4,602.49
			810 Dues and Fees	3,251.00	3,328.00
			8XX Other Expenditures	21.00	0.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	98,369.77	103,360.71
			2XX Personal Services - Employee Benefits	24,768.25	25,975.90
			5XX Other Purchased Services	0.00	14,352.62
			6XX Supplies and Materials	1,192.64	1,035.12
			810 Dues and Fees	470.00	470.00
			8XX Other Expenditures	0.00	294.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	64,308.77	71,235.97
			2XX Personal Services - Employee Benefits	4,010.43	8,232.02
			3XX Purchased Professional and Technical Services	13,868.25	14,572.01
			5XX Other Purchased Services	1,488.60	3,430.33
			6XX Supplies and Materials	904.18	527.11
			810 Dues and Fees	125.00	175.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	106,757.85	106,471.68
			2XX Personal Services - Employee Benefits	13,959.38	16,755.31
			3XX Purchased Professional and Technical Services	4,646.44	0.00
			4XX Purchased Property Services	90,787.27	147,987.04
			5XX Other Purchased Services	22,935.00	22,716.14
			6XX Supplies and Materials	27,671.09	26,561.59
			810 Dues and Fees	0.00	65.00
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	3,562.71	3,724.77
			2XX Personal Services - Employee Benefits	208.63	316.50
			5XX Other Purchased Services	62.39	129.86
			6XX Supplies and Materials	1,002.08	1,557.10
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			5XX Other Purchased Services	11,735.96	0.00
			7XX Property and Equipment Acquisition	694.90	14,976.86



# Trustees' Financial Summary

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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	2012 Value	2013 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	53,793.88	76,060.83
			2XX Personal Services - Employee Benefits	8,038.59	11,028.37
			5XX Other Purchased Services	16.65	33.50
			6XX Supplies and Materials	6,335.76	460.35
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	2,924.04	1,734.07
			2XX Personal Services - Employee Benefits	352.19	108.00
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	173.40	0.00
			5XX Other Purchased Services	461.06	110.25
			6XX Supplies and Materials	4,361.64	1,448.87
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	519.65	341.55
			2XX Personal Services - Employee Benefits	33.24	25.56
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	133,200.55	0.00
			2XX Personal Services - Employee Benefits	8,866.08	0.00
			4XX Purchased Property Services	472.76	0.00
			6XX Supplies and Materials	8,174.66	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	4,062.21	4,616.32
			2XX Personal Services - Employee Benefits	149.74	335.95
			5XX Other Purchased Services	105.98	113.57
			6XX Supplies and Materials	2,771.04	2,319.30
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	17,515.98	16,623.98
			2XX Personal Services - Employee Benefits	66.63	96.93
			5XX Other Purchased Services	6,199.64	7,405.01
			6XX Supplies and Materials	60.00	487.67
			810 Dues and Fees	1,430.00	1,251.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	15,448.14	15,544.46
			2XX Personal Services - Employee Benefits	731.06	1,137.73
			5XX Other Purchased Services	508.19	505.35
			6XX Supplies and Materials	8,015.17	8,446.15
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	78,785.84	69,332.52



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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	2012 Value	2013 Value
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	3,145.71	2,155.10
			3XX Purchased Professional and Technical Services	600.00	600.00
			4XX Purchased Property Services	510.00	500.00
			5XX Other Purchased Services	17,197.20	20,429.26
			6XX Supplies and Materials	9,511.22	10,668.02
			810 Dues and Fees	1,138.75	5,110.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	4,842.86	2,472.47
	<b>999 Undistributed</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	60,000.00	20,000.00
<b>910 Budget Amendment</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	26,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				2,182,798.29	2,141,511.85

### Schedule Of Changes Worksheet

Beginning Fund Balance					279,716.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,119,202.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,141,511.85	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	91,052.99	Less Last Year	47,420.39	(4b)	43,632.60	
					43,632.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					301,039.05	(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	2012 Value	2013 Value
1110 District Tax Levy	150,776.67	171,792.84
1190 Penalties and Interest on Taxes	1,254.40	917.64
1510 Interest Earnings	797.21	308.18
1900 Other Revenue from Local Sources	0.00	397.50
2220 County On-Schedule Trans Reimb	35,184.69	27,813.71
3210 State On-Schedule Trans Reimb	35,184.69	27,813.72
3444 State School Block Grant	9,258.41	9,783.96
3446 SB372 Block Grant Reimbursement	0.00	437.24
6100 Material Prior Period Revenue Adjustments	149.90	1,322.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>232,605.97</b>	<b>240,587.05</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	4,737.68	4,878.32
2XX Personal Services - Employee Benefits	617.54	656.87
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	7,318.45	6,330.53
2XX Personal Services - Employee Benefits	469.30	693.79
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	60,772.98	69,134.25
2XX Personal Services - Employee Benefits	5,644.22	13,212.76
3XX Purchased Professional and Technical Services	685.85	334.90
4XX Purchased Property Services	3,129.36	7,169.74
5XX Other Purchased Services	128,201.76	110,234.85
6XX Supplies and Materials	13,417.21	13,857.00
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	5,506.67	6,509.43
2XX Personal Services - Employee Benefits	2,686.38	316.17
4XX Purchased Property Services	167.30	0.00
6XX Supplies and Materials	5,245.02	1,168.05
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	15,000.00	0.00



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

### 10 - Transportation Fund

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

253,599.72

234,496.66

### Schedule Of Changes Worksheet

Beginning Fund Balance						80,435.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						240,587.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						234,496.66	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	5,842.97	Less Last Year	2,803.02	(4b)		3,039.95	
						3,039.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						89,566.19	(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	2012 Value	2013 Value
1110 District Tax Levy	3,976.25	386.95
1190 Penalties and Interest on Taxes	320.99	81.64
1510 Interest Earnings	1,534.04	638.09
6100 Material Prior Period Revenue Adjustments	329.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,160.28	1,106.68

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	52,085.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	52,085.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance		148,104.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,106.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		149,210.74	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	75.03	20.54
1621 Lunch Sales	71,634.54	78,470.44
1630 Catering Sales	370.00	0.00
1900 Other Revenue from Local Sources	0.00	90.00
3220 State Food Services Match	0.00	1,797.31
4550 Federal Child Nutrition	141,043.60	138,781.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>213,123.17</b>	<b>219,160.04</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>910 Food Services</b>		
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	4,977.53	5,206.98
2XX Personal Services - Employee Benefits	436.09	686.27
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	107,963.95	104,608.62
2XX Personal Services - Employee Benefits	20,346.12	22,599.54
3XX Purchased Professional and Technical Services	0.00	900.00
4XX Purchased Property Services	147.78	523.00
5XX Other Purchased Services	881.92	1,089.66
6XX Supplies and Materials	77,951.42	89,089.64
810 Dues and Fees	408.80	733.62
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	3,817.18	5,495.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>216,930.79</b>	<b>230,932.43</b>



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

### 12 - School Food Services Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						9,657.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						219,160.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						230,932.43	(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	38.00	(4b)		-38.00	
						-38.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-2,152.83	(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	2012 Value	2013 Value
1110 District Tax Levy	86.31	0.00
1190 Penalties and Interest on Taxes	0.00	16.01
1510 Interest Earnings	47.41	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	133.72	16.01

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	3,719.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,735.72	(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	2012 Value	2013 Value
1510 Interest Earnings	903.62	462.36
2240 County Retirement Distribution	239,402.77	263,172.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>240,306.39</b>	<b>263,634.50</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	109,030.46	130,924.67
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	10,163.47	9,987.39
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	4,536.10	4,334.86
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	6,750.79	7,038.89
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	8,616.52	7,575.16
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	14,343.11	15,185.87
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	10,437.19	11,434.16
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	14,574.05	16,419.76
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	9,079.43	10,246.97
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	8,025.68	23,072.34
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	448.14	251.31
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	441.98	961.18
<b>365 Indian Education for All - OTO &amp; Ongoing</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	74.97	26.91
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	20,116.75	0.00



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	553.57	604.41
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	2,407.61	2,428.78
	<b>720 School Sponsored Athletics</b>				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	3,012.67	2,745.00
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	11,232.27	10,546.36
	<b>910 Food Services</b>				
	25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	733.42	768.50
	31XX Food Services				
			2XX Personal Services - Employee Benefits	15,477.72	14,945.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				250,055.90	269,498.00

### Schedule Of Changes Worksheet

Beginning Fund Balance					128,200.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					263,634.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					269,498.00	(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)					122,337.19	(5)



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

### 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2013 Value</b>
<b>001 Agg of Reidm/indirect</b>	
1510 Interest Earnings	516.26
<b>062 E-Rate</b>	
1920 Contributions/Donations from Private Sources	4,889.64
<b>100 Soccer</b>	
1920 Contributions/Donations from Private Sources	14,652.66
<b>103 VHS</b>	
1920 Contributions/Donations from Private Sources	950.00
<b>104 Cross Country</b>	
1920 Contributions/Donations from Private Sources	7,863.00
<b>106 CSCT Medicaid</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	88,886.13
<b>109 Activity Bus</b>	
1920 Contributions/Donations from Private Sources	4,740.00
<b>111 Golf</b>	
1920 Contributions/Donations from Private Sources	8,660.00
<b>112 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,061.00
<b>113 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,367.00
<b>115 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	989.00
<b>116 misc donations</b>	
1920 Contributions/Donations from Private Sources	3,634.81
<b>127 Bodenhamer Donations</b>	
1920 Contributions/Donations from Private Sources	10,823.94
<b>131 School Garden</b>	
1920 Contributions/Donations from Private Sources	4,583.00
<b>136 Spirit Fund</b>	
1920 Contributions/Donations from Private Sources	11,601.79
<b>329 MultiDistrict Cooperative</b>	
3290 State - Other State Grants	5,482.89
<b>773 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	38,448.00
<b>822 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	21,312.94

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

230,462.06



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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	2013 Value
001	Agg of Reidm/indirect			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		5XX Other Purchased Services		154.00
		6XX Supplies and Materials		5,761.10
				<hr/>
	001 Subtotal			5,915.10
062	E-Rate			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		4XX Purchased Property Services		4,400.00
		6XX Supplies and Materials		240.07
				<hr/>
	062 Subtotal			4,640.07
100	Soccer			
	720 School Sponsored Athletics			
	27XX Student Transportation Services			
		1XX Personal Services - Salaries		1,057.39
		2XX Personal Services - Employee Benefits		75.21
		5XX Other Purchased Services		48.70
		6XX Supplies and Materials		775.98
	35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries		8,552.00
		2XX Personal Services - Employee Benefits		205.80
		5XX Other Purchased Services		1,461.15
		6XX Supplies and Materials		794.86
		810 Dues and Fees		510.00
				<hr/>
	100 Subtotal			13,481.09
103	VHS			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		3XX Purchased Professional and Technical Services		27.25
104	Cross Country			
	720 School Sponsored Athletics			
	27XX Student Transportation Services			
		1XX Personal Services - Salaries		1,359.42
		2XX Personal Services - Employee Benefits		96.96
		5XX Other Purchased Services		46.43
		6XX Supplies and Materials		621.90
	35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries		4,276.00
		2XX Personal Services - Employee Benefits		24.83
		5XX Other Purchased Services		531.23



# Trustees' Financial Summary

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15 Flathead County  
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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	2013 Value
104	Cross Country			
		104	Subtotal	6,956.77
106	CSCT Medicaid			
	1XX Regular Education Programs - Elementary/Secondary			
	62XX Resources Transferred to Other School Districts or Cooperatives			
		940	Indirect Costs	103,453.94
109	Activity Bus			
	1XX Regular Education Programs - Elementary/Secondary			
	27XX Student Transportation Services			
		4XX	Purchased Property Services	1,108.99
		5XX	Other Purchased Services	725.00
		6XX	Supplies and Materials	3,921.01
		109	Subtotal	5,755.00
111	Golf			
	720 School Sponsored Athletics			
	27XX Student Transportation Services			
		1XX	Personal Services - Salaries	1,504.15
		2XX	Personal Services - Employee Benefits	47.51
		5XX	Other Purchased Services	79.61
		6XX	Supplies and Materials	791.91
	35XX Extracurricular - Athletics			
		1XX	Personal Services - Salaries	4,276.00
		2XX	Personal Services - Employee Benefits	25.84
		5XX	Other Purchased Services	1,188.91
		6XX	Supplies and Materials	660.80
		810	Dues and Fees	135.00
		111	Subtotal	8,709.73
112	Vo Ed Business/Marketing			
	392 State Career & Technical Ed Entitlement - Business			
	1XXX Instruction			
		6XX	Supplies and Materials	277.47
115	Vo Ed Tech Ed/Industrial Arts			
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
	1XXX Instruction			
		6XX	Supplies and Materials	1,106.66
116	misc donations			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX	Supplies and Materials	3,700.81
127	Bodenhamer Donations			



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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	2013 Value
<b>127 Bodenhamer Donations</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	569.25
2XX Personal Services - Employee Benefits	85.78
5XX Other Purchased Services	282.31
6XX Supplies and Materials	10,172.60
	11,109.94
<b>127 Subtotal</b>	
<b>131 School Garden</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	3,666.39
<b>136 Spirit Fund</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>24XX Support Services - School Administration</b>	
6XX Supplies and Materials	1,031.49
<b>329 MultiDistrict Cooperative</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
810 Dues and Fees	821.86
<b>773 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	30,714.00
2XX Personal Services - Employee Benefits	7,734.00
	38,448.00
<b>773 Subtotal</b>	
<b>822 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	684.00
6XX Supplies and Materials	19,779.94
810 Dues and Fees	849.00
	21,312.94
<b>822 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	230,414.51



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						120,517.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						230,462.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						230,414.51	(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	6,682.75	Less Last Year	0.00	(4b)		6,682.75	
						6,682.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						127,247.98	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	516.26	5,915.10	-5,398.84
062 E-Rate	4,889.64	4,640.07	249.57
100 Soccer	14,652.66	13,481.09	1,171.57
103 VHS	950.00	27.25	922.75
104 Cross Country	7,863.00	6,956.77	906.23
106 CSCT Medicaid	88,886.13	103,453.94	-14,567.81
109 Activity Bus	4,740.00	5,755.00	-1,015.00
111 Golf	8,660.00	8,709.73	-49.73
112 Vo Ed Business/Marketing	1,061.00	277.47	783.53
113 Vo Ed Family & Consumer Science	1,367.00	0.00	1,367.00
115 Vo Ed Tech Ed/Industrial Arts	989.00	1,106.66	-117.66
116 misc donations	3,634.81	3,700.81	-66.00
127 Bodenhamer Donations	10,823.94	11,109.94	-286.00
131 School Garden	4,583.00	3,666.39	916.61
136 Spirit Fund	11,601.79	1,031.49	10,570.30
329 MultiDistrict Cooperative	5,482.89	821.86	4,661.03
773 IDEA Part B	38,448.00	38,448.00	0.00
822 Vo Ed Carl Perkins Basic Grant	21,312.94	21,312.94	0.00
<b>Total</b>	<b>230,462.06</b>	<b>230,414.51</b>	<b>47.55</b>



# Trustees' Financial Summary

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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	2012 Value	2013 Value
1311 Driver's Education Fees	12,712.50	17,493.14
1510 Interest Earnings	172.96	124.64
3260 State Driver's Education Reimbursement	7,100.00	6,073.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>19,985.46</b>	<b>23,690.89</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	12,300.64	15,209.92
2XX Personal Services - Employee Benefits	59.53	92.17
4XX Purchased Property Services	127.45	75.00
5XX Other Purchased Services	675.00	905.00
6XX Supplies and Materials	2,322.82	2,191.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>15,485.44</b>	<b>18,473.63</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	28,040.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,690.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,473.63	(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	134.89	
Less Last Year	0.00	(4b)
	134.89	
	134.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,392.56	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	11.98	7.53
1920 Contributions/Donations from Private Sources	337.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	349.48	7.53

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,748.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,755.92	(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	2012 Value	2013 Value
1510 Interest Earnings	125.71	61.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>125.71</u>	<u>61.19</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	9,060.75
2XX Personal Services - Employee Benefits	0.00	651.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>9,712.26</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		17,707.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		61.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		9,712.26	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		8,056.00	(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	2012 Value	2013 Value
1510 Interest Earnings	27.14	19.92
3281 State Technology Aid	2,323.70	2,196.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,350.84	2,216.73

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,407.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,407.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,894.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,216.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,407.00	(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)
	4,704.69	(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	2012 Value	2013 Value
1510 Interest Earnings	72.05	96.51
3445 State Combined Fund School Block Grant	20,917.88	20,917.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	20,989.93	21,014.39

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	3,835.15
6XX Supplies and Materials	3,315.83	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	0.00	190.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	18,403.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	21,718.83	4,025.15

### Schedule Of Changes Worksheet

Beginning Fund Balance		14,576.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,014.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,025.15	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		31,565.77	(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	2012 Value	2013 Value
1510 Interest Earnings	331.76	200.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	331.76	200.96

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	46,734.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	200.96	(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)	46,935.22	(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	2012 Value	2013 Value
1510 Interest Earnings	12.33	7.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>12.33</u>	<u>7.46</u>

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,736.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,744.31	(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	2012 Value	2013 Value
1510 Interest Earnings	2.68	1.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2.68	1.62

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	375.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.62	(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)	376.62	(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	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	101,198.33	112,879.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	101,198.33	112,879.75

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	109,824.67	89,701.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	109,824.67	89,701.55

### Schedule Of Changes Worksheet

Beginning Fund Balance	68,432.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	112,879.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,701.55	(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)	91,610.41	(5)



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## Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	23,053.62	30,136.45
XX	39X 1XXX 112	Certified Teacher Staff Salaries	133,200.55	89,562.81
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	24,798.44	27,982.59
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	699,911.13	721,889.37
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,633.18	7,040.84
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	55,699.77	55,869.11
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	19,097.90	14,976.86
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	39,484.19
b. Related Services Block Grant Entitlement	13,160.52
c. Total Entitlements Subject to Reversion	52,644.71

### 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)]	70,017.46
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	89,425.12
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 FY2015 Maximum Budget: 75%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	76,060.83	0.00	0.00	0.00	
280	1XXX	2XX	11,028.37	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	33.50	0.00	0.00	0.00	
280	1XXX	6XX	460.35	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	1,734.07	0.00	0.00	0.00	
280	21XX	2XX	108.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			89,425.12	0.00	0.00	0.00	89,425.12

*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 FY13.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0331-19590379

15 Flathead County

0331 Bigfork H S

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	6,196.00	0.00	0.00	0.00	6,196.00
Land Improvements	8,582.50	0.00	0.00	0.00	8,582.50
Buildings	2,017,028.99	0.00	100,793.58	0.00	2,117,822.57
Machinery and Equipment	996,483.86	0.00	0.00	0.00	996,483.86
Totals at Historical Cost	3,028,291.35	0.00	100,793.58	0.00	3,129,084.93
Less Accumulated Depreciation For:					
Building Accum	1,241,807.49	0.00	57,548.61	0.00	1,299,356.10
Machinery and Equipment Accum	561,938.33	0.00	61,496.52	0.00	623,434.85
Total Accumulated Depreciation	1,803,745.82	0.00	119,045.13	0.00	1,922,790.95
Governmental Activities, Capital Assets, net	1,224,545.53	0.00	-18,251.55	0.00	1,206,293.98

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

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

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	2,651.79	0.00	0.00
Operations and Maintenance (26XX)	2,534.83	0.00	0.00
Transportation (27XX)	45,185.16	0.00	0.00
Food Service (31XX)	100.47	0.00	0.00
Extracurricular (34XX, 35XX)	1,742.91	0.00	0.00
Total Depreciation for FY2013	52,215.16	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0331-19590379

15 Flathead County

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	209,204.00	175,863.90	0.00	209,204.00	175,863.90	0.00	175,863.90
Other Post Employment Benefits	38,041.00	45,795.00	0.00	38,041.00	45,795.00	0.00	45,795.00
Total Governmental Activity							
Long-Term Liabilities	247,245.00	221,658.90	0.00	247,245.00	221,658.90	0.00	221,658.90

\* 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.