



Trustees' Financial Summary

FY2012-13

Submit ID: 0312-90802592

15 Flathead County
0312 Columbia Falls Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Dustin Zuffelato

Phone #: (406) 892-6550

(Signature)

(Date)

Chair, Board of Trustees: Jill Rocksund

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY13 did the district employ a certified special education director? Yes

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
010	Coca Cola Agreement	LOCAL	N/A	
012	Canyon Microsoft Grant	LOCAL		
013	E-Rate Reimbursement	LOCAL	N/A	
014	Multi District Cooperative Incentive OTO	STATE		
016	Medicaid	STATE		State
020	School Safety/Security	LOCAL		
023	Mentor Program	LOCAL	N/A	
026	Ruder Endowment - Ruder Elem.	LOCAL	N/A	
027	Ruder Endowment - Glacier Gateway	LOCAL	N/A	
029	Ruder Endowment - Junior High	LOCAL	N/A	
034	Glacier Gateway Library Endowment	LOCAL	N/A	
035	Ruder Elem. Library Endowment	LOCAL	N/A	
037	J.H. Library Endowment	LOCAL	N/A	
051	Indirect Costs	LOCAL	N/A	
060	Medicaid CSCT	STATE		
063	Title I, Part A, Improvement Grants	FEDERAL	N/A	84.010
068	State OTO K-12 Education Data System	STATE		N/A
070	District 800 Monies	LOCAL	N/A	
072	State OTO Indian Education for All	STATE	N/A	state
073	Plum Creek Grant	LOCAL	N/A	
075	Ruder Playground	LOCAL		
090	Medicaid MAC	STATE		
103	Gifted and Talented	STATE	15-0312-13-13	State
143	Title II Part A	FEDERAL	15-0312-14-13	84.367
253	Services for Significant Needs Students	STATE	15-0312-76 13P11	State
313	Title I - Schoolwide	FEDERAL	15-0312-31-13	Federal
470	EPA Clean Diesel Bus Replacement	FEDERAL	212075	66.040
773	IDEA Part B	FEDERAL	15-0312-77 13ALLO	84.027
793	IDEA Preschool	FEDERAL	15-0312 79-13ALLO	84.173A
800	EXXON MOBILE EDUCATION ALLIANCE	LOCAL		
801	Wildcat Peace Garden	LOCAL		



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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)	873,939.49	218,255.91	18,208.53	
02	Taxes Receivable - Real and Personal (120-149)	222,564.68	20,433.75	13,119.21	
03	Taxes Receivable - Protested (150-159)	179,752.80	17,528.64	12,553.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	15,492.14			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,291,749.11	256,218.30	43,881.13	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	88,705.96	12,627.01		
25	Deferred Revenue (680)	402,317.48	37,962.39	25,672.60	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	491,023.44	50,589.40	25,672.60	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	15,492.14			
37	Reserve for Encumbrances (953)	79,634.50			
48	Fund Balance for Budget	705,599.03	205,628.90	18,208.53	
52	TOTAL FUND BALANCE/EQUITY	800,725.67	205,628.90	18,208.53	
53	TOTAL LIABILITIES AND FUND BALANCE	1,291,749.11	256,218.30	43,881.13	



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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)	-99.09	563,809.44	306,830.22	
02	Taxes Receivable - Real and Personal (120-149)	18,619.94			
03	Taxes Receivable - Protested (150-159)	12,939.07			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,600.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	31,459.92	563,809.44	312,430.22	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		13,953.37		
25	Deferred Revenue (680)	31,559.01			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	31,559.01	13,953.37		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-99.09	549,856.07	312,430.22	
52	TOTAL FUND BALANCE/EQUITY	-99.09	549,856.07	312,430.22	
53	TOTAL LIABILITIES AND FUND BALANCE	31,459.92	563,809.44	312,430.22	



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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)			8,660.59	43,707.35
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	TOTAL ASSETS AND OTHER DEBITS			8,660.59	43,707.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				880.68
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				880.68
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,660.59	42,826.67
52	TOTAL FUND BALANCE/EQUITY			8,660.59	42,826.67
53	TOTAL LIABILITIES AND FUND BALANCE			8,660.59	43,707.35



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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)			59,244.00	
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			59,244.00	
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			59,244.00	
52	TOTAL FUND BALANCE/EQUITY			59,244.00	
53	TOTAL LIABILITIES AND FUND BALANCE			59,244.00	



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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)	25,266.57	78,973.51	80,361.11	243,381.63
02	Taxes Receivable - Real and Personal (120-149)				53,327.48
03	Taxes Receivable - Protested (150-159)				45,881.15
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	25,266.57	78,973.51	80,361.11	342,590.26
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				99,208.63
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				99,208.63
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	25,266.57	78,973.51	80,361.11	243,381.63
52	TOTAL FUND BALANCE/EQUITY	25,266.57	78,973.51	80,361.11	243,381.63
53	TOTAL LIABILITIES AND FUND BALANCE	25,266.57	78,973.51	80,361.11	342,590.26



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	472,747.41	88,033.00		
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)				
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	472,747.41	88,033.00		
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	472,747.41	88,033.00		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	472,747.41	88,033.00		
53	TOTAL LIABILITIES AND FUND BALANCE	472,747.41	88,033.00		



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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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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,096,719.92	
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)			12,500.00	
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			2,109,219.92	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			373,166.00	
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			373,166.00	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,736,053.92	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,736,053.92	
53	TOTAL LIABILITIES AND FUND BALANCE			2,109,219.92	



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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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)				
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 - 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				



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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
1111 District Levy - Real Property	2,913,932.81	3,073,376.32
1112 District Levy - Personal Property	93,405.64	82,710.87
1113 District Levy - Heavy Motor Vehicles	19,075.67	34,686.07
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	125,477.92	0.00
1190 Penalties and Interest on Taxes	37,872.16	23,970.34
1510 Interest Earnings	9,025.22	5,889.39
1900 Other Revenue from Local Sources	1,139.44	1,343.73
3110 Direct State Aid	3,693,668.06	3,660,576.91
3111 Quality Educator	363,887.08	346,903.60
3112 At Risk Student	59,732.33	61,750.63
3113 Indian Education For All	32,232.00	31,048.80
3114 American Indian Achievement Gap	11,600.00	11,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	507,918.16	470,558.74
3120 State Guaranteed Tax Base Aid	1,604,856.85	1,521,773.68
3444 State School Block Grant	386,970.83	414,894.66
3446 SB372 Block Grant Reimbursement	0.00	16,729.53
7810 Education Jobs Fund	4,332.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,865,126.22	9,757,613.27

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

PRC Program Function Object	2012 Value	2013 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	7,040.00	8,261.00
2XX Personal Services - Employee Benefits	45.49	53.10
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	4,165,773.32	4,179,624.98
2XX Personal Services - Employee Benefits	814,794.92	856,302.59
3XX Purchased Professional and Technical Services	2,718.61	1,765.20
4XX Purchased Property Services	5,747.32	5,312.35
5XX Other Purchased Services	593.70	634.37
6XX Supplies and Materials	102,827.73	188,650.82
21XX Support Services - Students		
1XX Personal Services - Salaries	263,053.58	276,123.94
2XX Personal Services - Employee Benefits	52,675.75	53,648.66
5XX Other Purchased Services	417.05	662.03
6XX Supplies and Materials	3,126.69	2,870.91
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	56,302.50	51,410.86



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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
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
			2XX Personal Services - Employee Benefits	8,586.97	15,335.98
			3XX Purchased Professional and Technical Services	20,907.36	16,416.20
			5XX Other Purchased Services	1,887.23	271.48
			6XX Supplies and Materials	151,004.16	68,118.34
	222X Educational Media Services				
			1XX Personal Services - Salaries	290,259.67	302,110.38
			2XX Personal Services - Employee Benefits	48,837.20	49,771.65
			3XX Purchased Professional and Technical Services	10,117.00	0.00
			4XX Purchased Property Services	1,629.00	1,648.62
			6XX Supplies and Materials	18,961.57	13,341.50
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	92,520.80	113,081.60
			2XX Personal Services - Employee Benefits	15,606.92	12,576.65
			3XX Purchased Professional and Technical Services	12,482.00	13,217.30
			5XX Other Purchased Services	46,048.62	17,574.34
			6XX Supplies and Materials	8,905.22	5,399.28
			810 Dues and Fees	11,537.40	9,680.16
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	446,924.93	448,482.68
			2XX Personal Services - Employee Benefits	81,843.38	72,259.38
			3XX Purchased Professional and Technical Services	426.00	3,095.00
			4XX Purchased Property Services	736.29	1,444.81
			5XX Other Purchased Services	20,787.77	20,448.97
			6XX Supplies and Materials	3,370.09	4,428.01
			810 Dues and Fees	5,850.10	6,835.34
	25XX Support Services - Business				
			1XX Personal Services - Salaries	128,904.69	132,903.01
			2XX Personal Services - Employee Benefits	26,631.53	23,523.10
			3XX Purchased Professional and Technical Services	185.41	41.92
			4XX Purchased Property Services	36,971.18	39,413.74
			5XX Other Purchased Services	19,154.95	22,661.43
			6XX Supplies and Materials	15,798.94	15,811.09
			810 Dues and Fees	558.78	505.85
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	545,687.87	530,236.70
			2XX Personal Services - Employee Benefits	172,326.35	170,529.42
			3XX Purchased Professional and Technical Services	37,072.30	33,675.88
			4XX Purchased Property Services	281,846.75	293,602.14
			5XX Other Purchased Services	43,879.26	50,252.41
			6XX Supplies and Materials	107,530.84	107,009.25
			7XX Property and Equipment Acquisition	15,438.42	0.00
	27XX Student Transportation Services				



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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
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	6,461.57	8,599.58
			2XX Personal Services - Employee Benefits	495.18	734.36
			5XX Other Purchased Services	553.00	738.00
			6XX Supplies and Materials	2,275.75	2,597.67
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	43,215.36	4,229.00
	210 Non-Federal Alternative Education				
	1XXX Instruction				
			1XX Personal Services - Salaries	114,177.54	93,032.52
			2XX Personal Services - Employee Benefits	18,210.45	11,033.82
			6XX Supplies and Materials	246.52	200.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	604,974.54	595,212.84
			2XX Personal Services - Employee Benefits	222,662.83	194,127.71
			5XX Other Purchased Services	7,960.00	2,500.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	243,937.05	235,722.72
			2XX Personal Services - Employee Benefits	52,401.97	34,794.82
			3XX Purchased Professional and Technical Services	0.00	23,790.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	44,946.26	52,152.91
			2XX Personal Services - Employee Benefits	5,969.39	8,261.46
			5XX Other Purchased Services	1,190.61	1,234.07
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,143.30	1,237.49
			2XX Personal Services - Employee Benefits	72.78	91.51
			5XX Other Purchased Services	98.84	103.18
			6XX Supplies and Materials	356.69	338.24
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	5,115.64	5,166.72
			2XX Personal Services - Employee Benefits	29.01	33.57
			5XX Other Purchased Services	1,256.18	1,412.69
			6XX Supplies and Materials	720.68	35.97
	329 State Miscellaneous Grants				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,705.00	3,064.06
			2XX Personal Services - Employee Benefits	20.98	19.76
			3XX Purchased Professional and Technical Services	0.00	495.00
			5XX Other Purchased Services	268.00	0.00
			6XX Supplies and Materials	2,134.53	930.63



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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
	329 State Miscellaneous Grants				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	267.76	0.00
			2XX Personal Services - Employee Benefits	14.96	0.00
			5XX Other Purchased Services	36.00	0.00
			6XX Supplies and Materials	90.60	0.00
	365 Indian Education for All - OTO & Ongoing				
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	29,493.61	14,327.49
			2XX Personal Services - Employee Benefits	4,850.31	4,257.93
			3XX Purchased Professional and Technical Services	0.00	5,344.22
			5XX Other Purchased Services	0.00	146.52
			6XX Supplies and Materials	0.00	13,868.09
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	260.83	0.00
			2XX Personal Services - Employee Benefits	12.34	0.00
			5XX Other Purchased Services	11.00	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,036.57	5,035.36
			2XX Personal Services - Employee Benefits	28.45	32.74
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	4,719.52	5,474.93
			2XX Personal Services - Employee Benefits	309.51	412.45
			5XX Other Purchased Services	762.00	789.00
			6XX Supplies and Materials	1,740.46	2,078.34
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	61,642.24	60,787.97
			2XX Personal Services - Employee Benefits	503.75	582.29
			5XX Other Purchased Services	625.72	871.75
			6XX Supplies and Materials	5,832.19	6,119.04
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	2,145.58	0.00
			6XX Supplies and Materials	20,023.75	41,154.68
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	10,000.00	25,000.00
020 School Safety/Security					
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	0.00	49,779.00



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

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

PRC Program Function Object	2012 Value	2013 Value
020 School Safety/Security		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,739,340.41	9,758,976.52

Schedule Of Changes Worksheet

Beginning Fund Balance						839,059.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,757,613.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,758,976.52	(3)
Increase/Decrease of Reserve for Inventories							
This Year	N/A	Less Last Year	N/A	(4a)	N/A		
Increase/Decrease of Reserve for Encumbrances							
This Year	79,634.50	Less Last Year	116,605.45	(4b)	-36,970.95		
						-36,970.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						800,725.67	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	312,784.61	283,886.26
1112 District Levy - Personal Property	8,585.50	8,366.71
1113 District Levy - Heavy Motor Vehicles	1,975.19	3,178.73
1190 Penalties and Interest on Taxes	3,862.43	2,419.48
1510 Interest Earnings	1,536.46	1,075.63
2220 County On-Schedule Trans Reimb	125,409.04	116,824.88
3210 State On-Schedule Trans Reimb	125,409.06	116,824.88
3444 State School Block Grant	9,046.29	11,937.66
3446 SB372 Block Grant Reimbursement	0.00	1,732.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	588,608.58	546,246.49

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8,385.93	11,112.46
2XX Personal Services - Employee Benefits	1,167.76	1,209.56
3XX Purchased Professional and Technical Services	3,746.74	3,574.18
24XX Support Services - School Administration		
1XX Personal Services - Salaries	33,294.97	33,834.10
2XX Personal Services - Employee Benefits	5,580.73	5,595.48
25XX Support Services - Business		
1XX Personal Services - Salaries	6,996.17	7,712.37
2XX Personal Services - Employee Benefits	1,780.90	1,773.23
27XX Student Transportation Services		
1XX Personal Services - Salaries	261,663.62	268,644.11
2XX Personal Services - Employee Benefits	37,623.66	37,188.61
3XX Purchased Professional and Technical Services	3,390.37	3,817.67
4XX Purchased Property Services	33,962.05	38,990.91
5XX Other Purchased Services	15,918.71	24,438.77
6XX Supplies and Materials	64,577.73	60,625.45
810 Dues and Fees	111.09	26.80
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	33,182.15
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	38,355.64	22,637.34
2XX Personal Services - Employee Benefits	9,669.62	4,496.95
4XX Purchased Property Services	1,428.15	1,792.50
5XX Other Purchased Services	2,107.98	2,753.78



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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	2012 Value	2013 Value
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			6XX Supplies and Materials	9,834.70	8,732.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>539,596.52</u>	<u>572,139.07</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					231,521.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					546,246.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					572,139.07	(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)					205,628.90	(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
1111 District Levy - Real Property	249,418.53	184,622.34
1112 District Levy - Personal Property	5,762.39	6,542.80
1113 District Levy - Heavy Motor Vehicles	1,606.84	2,035.55
1190 Penalties and Interest on Taxes	2,428.95	1,730.89
1510 Interest Earnings	213.41	5.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	259,430.12	194,937.57

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	259,290.00	185,800.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	259,290.00	185,800.95

Schedule Of Changes Worksheet

Beginning Fund Balance	9,071.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	194,937.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	185,800.95	(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)	18,208.53	(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
1111 District Levy - Real Property	215,921.32	254,971.29
1112 District Levy - Personal Property	5,394.25	6,174.85
1113 District Levy - Heavy Motor Vehicles	1,393.30	2,911.67
1190 Penalties and Interest on Taxes	1,990.80	1,625.13
1510 Interest Earnings	163.82	81.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	224,863.49	265,764.77

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

PRC Program Function Object	2012 Value	2013 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	218,962.00	265,928.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	218,962.00	265,928.00

Schedule Of Changes Worksheet

Beginning Fund Balance		64.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		265,764.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		265,928.00	(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)		-99.09	(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	5,515.65	2,835.68
2240 County Retirement Distribution	1,098,560.89	1,150,690.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,104,076.54	1,153,526.30

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

PRC Program Function Object	2012 Value	2013 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,088.25	1,342.21
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	623,068.78	621,053.02
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	39,082.01	41,301.44
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	17,218.41	8,405.33
222X Educational Media Services		
2XX Personal Services - Employee Benefits	44,414.42	44,953.66
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	13,974.52	36,593.98
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	72,744.01	72,031.40
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	19,953.06	20,512.64
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	78,013.35	73,556.98
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	38,045.66	38,632.98
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17,449.93	14,223.65
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	91,466.24	96,194.05
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	36,854.62	35,017.20
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	54.89	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
	280 Special Education - Local and State				
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	6,887.92	7,939.54
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	5,614.24	3,577.18
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	785.17	791.25
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	546.48	493.43
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	29.56	0.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	458.62	712.88
	365 Indian Education for All - OTO & Ongoing				
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	5,735.64	2,186.74
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	24.39	0.00
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	744.89	739.23
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	620.22	693.51
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	8,486.38	8,292.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,123,361.66	1,129,245.26



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

Schedule Of Changes Worksheet

Beginning Fund Balance	525,575.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,153,526.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,129,245.26	(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
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	549,856.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
010 Coca Cola Agreement	
1510 Interest Earnings	33.19
1900 Other Revenue from Local Sources	2,503.00
010 Subtotal	2,536.19
012 Canyon Microsoft Grant	
1510 Interest Earnings	2.29
013 E-Rate Reimbursement	
1510 Interest Earnings	136.41
1900 Other Revenue from Local Sources	39,882.46
013 Subtotal	40,018.87
014 Multi District Cooperative Incentive OTO	
1510 Interest Earnings	41.50
3290 State - Other State Grants	23,543.83
014 Subtotal	23,585.33
016 Medicaid	
1510 Interest Earnings	435.80
1900 Other Revenue from Local Sources	30.00
3355 Medicaid - Miscellaneous	55,047.24
016 Subtotal	55,513.04
023 Mentor Program	
1510 Interest Earnings	2.86
034 Glacier Gateway Library Endowment	
1510 Interest Earnings	0.33
035 Ruder Elem. Library Endowment	
1510 Interest Earnings	9.83
1900 Other Revenue from Local Sources	24.00
1920 Contributions/Donations from Private Sources	14.00
035 Subtotal	47.83
037 J.H. Library Endowment	
1510 Interest Earnings	0.22
1920 Contributions/Donations from Private Sources	0.25
037 Subtotal	0.47
051 Indirect Costs	
1510 Interest Earnings	297.03
060 Medicaid CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	353,028.64
063 Title I, Part A, Improvement Grants	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
4650 Federal Miscellaneous Grants from OPI	4,499.10
068 State OTO K-12 Education Data System	
1510 Interest Earnings	16.13
070 District 800 Monies	
1510 Interest Earnings	117.63
1900 Other Revenue from Local Sources	0.25
070 Subtotal	117.88
072 State OTO Indian Education for All	
1510 Interest Earnings	31.80
073 Plum Creek Grant	
1920 Contributions/Donations from Private Sources	6,262.56
075 Ruder Playground	
1510 Interest Earnings	235.64
1920 Contributions/Donations from Private Sources	20,876.54
075 Subtotal	21,112.18
090 Medicaid MAC	
1510 Interest Earnings	286.25
3357 Montana Administrative Claiming Reimbursement	57,994.33
090 Subtotal	58,280.58
103 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	11,607.00
143 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	172,433.00
253 Services for Significant Needs Students	
3610 Services for Significant Needs Students	5,600.00
313 Title I - Schoolwide	
4200 Title I, Part A, Improving Basic Programs	679,290.00
470 EPA Clean Diesel Bus Replacement	
1510 Interest Earnings	0.05
4700 Federal Miscellaneous Grants from other State Agencies	40,000.00
470 Subtotal	40,000.05
773 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	493,627.00
793 IDEA Preschool	
4570 IDEA Preschool	17,472.00
800 EXXON MOBILE EDUCATION ALLIANCE	
1510 Interest Earnings	57.08
1920 Contributions/Donations from Private Sources	500.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
800 Subtotal	557.08
801 Wildcat Peace Garden	
1510 Interest Earnings	13.86
1900 Other Revenue from Local Sources	546.95
1920 Contributions/Donations from Private Sources	5,000.00
801 Subtotal	5,560.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,991,500.05

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

PRC Program Function Object	2013 Value
010 Coca Cola Agreement	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
6XX Supplies and Materials	420.00
012 Canyon Microsoft Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,307.65
013 E-Rate Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	33,430.32
221X Improvement of Instruction Services	
5XX Other Purchased Services	984.40
222X Educational Media Services	
5XX Other Purchased Services	559.44
23XX Support Services - General Administration	
5XX Other Purchased Services	3,320.59
24XX Support Services - School Administration	
5XX Other Purchased Services	3,013.79
013 Subtotal	41,308.54
014 Multi District Cooperative Incentive OTO	
329 State Miscellaneous Grants	
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	3,528.25
016 Medicaid	



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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
016	Medicaid			
	280	Special Education - Local and State		
		1XXX	Instruction	
			4XX Purchased Property Services	1,744.04
			5XX Other Purchased Services	684.01
			6XX Supplies and Materials	12,811.65
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	25,956.43
			5XX Other Purchased Services	1,220.90
			6XX Supplies and Materials	1,149.52
			810 Dues and Fees	935.00
		221X	Improvement of Instruction Services	
			5XX Other Purchased Services	2,806.40
			6XX Supplies and Materials	62.91
		24XX	Support Services - School Administration	
			3XX Purchased Professional and Technical Services	86.24
			5XX Other Purchased Services	1,698.97
			6XX Supplies and Materials	3,192.70
			810 Dues and Fees	817.00
		27XX	Student Transportation Services	
			5XX Other Purchased Services	1,705.00
		016	Subtotal	54,870.77
034	Glacier Gateway Library Endowment			
	1XX	Regular Education Programs - Elementary/Secondary		
		222X	Educational Media Services	
			6XX Supplies and Materials	131.75
060	Medicaid CSCT			
	1XX	Regular Education Programs - Elementary/Secondary		
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	353,028.64
063	Title I, Part A, Improvement Grants			
	465	Federal Miscellaneous Grants from OPI		
		1XXX	Instruction	
			1XX Personal Services - Salaries	254.69
			2XX Personal Services - Employee Benefits	40.71
			6XX Supplies and Materials	4,203.70
		063	Subtotal	4,499.10
070	District 800 Monies			
	1XX	Regular Education Programs - Elementary/Secondary		
		27XX	Student Transportation Services	
			3XX Purchased Professional and Technical Services	683.78



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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
070 District 800 Monies	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
6XX Supplies and Materials	311.75
	995.53
070 Subtotal	
072 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
221X Improvement of Instruction Services	
5XX Other Purchased Services	221.20
073 Plum Creek Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,262.56
090 Medicaid MAC	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	57,176.26
2XX Personal Services - Employee Benefits	25,473.15
6XX Supplies and Materials	19,265.53
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,052.48
24XX Support Services - School Administration	
6XX Supplies and Materials	1,042.00
	106,009.42
090 Subtotal	
103 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	4,786.25
2XX Personal Services - Employee Benefits	31.08
6XX Supplies and Materials	4,016.67
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,773.00
	11,607.00
103 Subtotal	
143 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	126,880.00
2XX Personal Services - Employee Benefits	45,553.00
	172,433.00
143 Subtotal	



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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
793 Subtotal	17,472.00
801 Wildcat Peace Garden	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	229.90
6XX Supplies and Materials	2,787.96
801 Subtotal	3,017.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,995,630.32

Schedule Of Changes Worksheet

Beginning Fund Balance	316,560.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,991,500.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,995,630.32	(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)	312,430.22	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 Coca Cola Agreement	2,536.19	420.00	2,116.19
012 Canyon Microsoft Grant	2.29	1,307.65	-1,305.36
013 E-Rate Reimbursement	40,018.87	41,308.54	-1,289.67
014 Multi District Cooperative Incentive OTO	23,585.33	3,528.25	20,057.08
016 Medicaid	55,513.04	54,870.77	642.27
023 Mentor Program	2.86	0.00	2.86
034 Glacier Gateway Library Endowment	0.33	131.75	-131.42
035 Ruder Elem. Library Endowment	47.83	0.00	47.83
037 J.H. Library Endowment	0.47	0.00	0.47



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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 Indirect Costs	297.03	0.00	297.03
060 Medicaid CSCT	353,028.64	353,028.64	0.00
063 Title I, Part A, Improvement Grants	4,499.10	4,499.10	0.00
068 State OTO K-12 Education Data System	16.13	0.00	16.13
070 District 800 Monies	117.88	995.53	-877.65
072 State OTO Indian Education for All	31.80	221.20	-189.40
073 Plum Creek Grant	6,262.56	6,262.56	0.00
075 Ruder Playground	21,112.18	0.00	21,112.18
090 Medicaid MAC	58,280.58	106,009.42	-47,728.84
103 Gifted and Talented	11,607.00	11,607.00	0.00
143 Title II Part A	172,433.00	172,433.00	0.00
253 Services for Significant Needs Students	5,600.00	5,600.00	0.00
313 Title I - Schoolwide	679,290.00	679,290.00	0.00
470 EPA Clean Diesel Bus Replacement	40,000.05	40,000.05	0.00
773 IDEA Part B	493,627.00	493,627.00	0.00
793 IDEA Preschool	17,472.00	17,472.00	0.00
800 EXXON MOBILE EDUCATION ALLIANCE	557.08	0.00	557.08
801 Wildcat Peace Garden	5,560.81	3,017.86	2,542.95
Total	1,991,500.05	1,995,630.32	-4,130.27



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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	69.37	53.76
1910 Rentals	8,560.00	9,615.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,629.37	9,668.76

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		
3XX Purchased Professional and Technical Services	0.00	265.80
4XX Purchased Property Services	0.00	9,693.27
5XX Other Purchased Services	0.00	7.99
6XX Supplies and Materials	277.50	110.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	9,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,527.50	10,077.06

Schedule Of Changes Worksheet

Beginning Fund Balance	9,068.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,668.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,077.06	(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)	8,660.59	(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	575.63	247.18
5300 Operating Transfers from Other Funds	10,000.00	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,575.63	25,247.18

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		
1XX Personal Services - Salaries	1,452.87	839.16
2XX Personal Services - Employee Benefits	8.22	5.45
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	4,318.01
2XX Personal Services - Employee Benefits	0.00	28.07
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	7,269.50	0.00
2XX Personal Services - Employee Benefits	41.15	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	18,038.07
2XX Personal Services - Employee Benefits	0.00	117.26
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,461.08	718.58
2XX Personal Services - Employee Benefits	29.00	4.61
25XX Support Services - Business		
1XX Personal Services - Salaries	1,931.27	0.00
2XX Personal Services - Employee Benefits	10.93	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	809.17	145.90
2XX Personal Services - Employee Benefits	56.46	11.59
27XX Student Transportation Services		
1XX Personal Services - Salaries	600.41	381.85
2XX Personal Services - Employee Benefits	41.90	30.75
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	7,600.95	1,638.94
2XX Personal Services - Employee Benefits	43.03	10.65
21XX Support Services - Students		
1XX Personal Services - Salaries	382.30	0.00
2XX Personal Services - Employee Benefits	2.16	0.00
27XX Student Transportation Services		



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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	2012 Value	2013 Value
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	56.78	1,272.92
			2XX Personal Services - Employee Benefits	0.32	8.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>24,797.50</u>	<u>27,570.09</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					45,149.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,247.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,570.09	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					42,826.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	942.16	390.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	942.16	390.94

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		
1XX Personal Services - Salaries	2,443.28	2,467.68
2XX Personal Services - Employee Benefits	13.81	16.05
222X Educational Media Services		
1XX Personal Services - Salaries	11,387.63	10,710.00
2XX Personal Services - Employee Benefits	2,111.94	2,143.75
5XX Other Purchased Services	321.20	200.60
25XX Support Services - Business		
1XX Personal Services - Salaries	128.64	0.00
2XX Personal Services - Employee Benefits	8.98	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,787.46	0.00
2XX Personal Services - Employee Benefits	402.79	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	4,063.47	0.00
2XX Personal Services - Employee Benefits	283.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,952.75	15,538.08



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						74,391.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						390.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,538.08	(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)						59,244.00	(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	220.86	132.43
3281 State Technology Aid	9,803.28	9,433.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,024.14	9,565.65

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	2,830.80	0.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	473.02	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	3,256.21	0.00
2XX Personal Services - Employee Benefits	18.44	0.00
3XX Purchased Professional and Technical Services	33.47	0.00
4XX Purchased Property Services	60.29	0.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	2,038.19	3,389.83
6XX Supplies and Materials	0.00	1,629.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,710.42	5,019.22

Schedule Of Changes Worksheet

Beginning Fund Balance	20,720.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,565.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,019.22	(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)	25,266.57	(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	331.08	231.14
3445 State Combined Fund School Block Grant	20,192.71	32,062.94
3447 SB372 Combined Block Grant Reimbursement	0.00	7,111.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,523.79	39,405.69

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	14,628.90	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,628.90	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	39,567.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,405.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	78,973.51	(4)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

45 - Permanent Endowment Fund

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

PRC Revenue	2012 Value	2013 Value
026 Ruder Endowment - Ruder Elem.		
1510 Interest Earnings	337.37	142.49
1520 Dividends on Investments	1,138.35	2,108.26
1530 Net Increase (Decrease) in the Fair Value of Investments	957.61	-1,915.22
026 Subtotal	<u>2,433.33</u>	<u>335.53</u>
027 Ruder Endowment - Glacier Gateway		
1510 Interest Earnings	111.48	41.16
1520 Dividends on Investments	249.82	462.73
1530 Net Increase (Decrease) in the Fair Value of Investments	210.27	-420.54
027 Subtotal	<u>571.57</u>	<u>83.35</u>
028		
1510 Interest Earnings	66.22	0.00
029 Ruder Endowment - Junior High		
1510 Interest Earnings	291.14	143.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>3,362.26</u></u>	<u><u>562.56</u></u>

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

PRC Program Function Object	2012 Value	2013 Value
026 Ruder Endowment - Ruder Elem.		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	9,689.76	0.00
027 Ruder Endowment - Glacier Gateway		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,100.00	0.00
028		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	12,210.24	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>24,000.00</u></u>	<u><u>0.00</u></u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

45 - Permanent Endowment Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						79,798.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						562.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						80,361.11	(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
1111 District Levy - Real Property	809,534.75	740,462.20
1112 District Levy - Personal Property	24,237.73	21,701.62
1113 District Levy - Heavy Motor Vehicles	5,108.79	8,298.59
1190 Penalties and Interest on Taxes	9,550.19	6,146.62
1510 Interest Earnings	4,403.59	2,522.68
3120 State Guaranteed Tax Base Aid	216,807.17	200,000.44
5120 Proceeds from Refunding Bonds	0.00	5,990,269.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,069,642.22	6,969,401.40

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	38,117.35	37,830.60
840 Principal On Debt	675,000.00	605,000.00
850 Interest on Debt	283,902.50	140,401.25
860 Agent Fees/Issuance Costs	600.00	600.00
63XX Refunding Bonds Used to Retire Old Issues		
840 Principal On Debt	0.00	5,970,000.00
850 Interest on Debt	0.00	139,817.80
860 Agent Fees/Issuance Costs	0.00	74,924.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	997,619.85	6,968,573.65



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

Schedule Of Changes Worksheet

Beginning Fund Balance						242,553.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,969,401.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,968,573.65	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						243,381.63	(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	4,958.80	2,660.94
1900 Other Revenue from Local Sources	314.09	496.26
1920 Contributions/Donations from Private Sources	0.00	12,480.00
5200 Sale or Compensation for Loss of Assets	9,020.37	6,783.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,293.26	22,421.15

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		
3XX Purchased Professional and Technical Services	4,248.95	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	11,680.00	14,540.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,928.95	14,540.65

Schedule Of Changes Worksheet

Beginning Fund Balance	464,866.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,421.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,540.65	(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)	472,747.41	(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	816.22	491.98
020 School Safety/Security		
5301 School Safety and Security Transfer	0.00	49,779.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	816.22	50,270.98

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

PRC Program Function Object	2012 Value	2013 Value
020 School Safety/Security		
190 School Safety Projects		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	14,177.00
4XX Purchased Property Services	0.00	1,576.00
6XX Supplies and Materials	0.00	2,361.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	31,665.00
020 Subtotal	0.00	49,779.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	49,779.00

Schedule Of Changes Worksheet

Beginning Fund Balance	87,541.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,270.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,779.00	(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)	88,033.00	(5)



Trustees' Financial Summary

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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	2012 Value	2013 Value
1510 Interest Earnings	26,595.99	11,253.70
1900 Other Revenue from Local Sources	3,236,304.26	3,326,694.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,262,900.25	3,337,948.66

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	3,634,732.74	2,836,602.50
3XX Purchased Professional and Technical Services	134,479.26	114,551.07
5XX Other Purchased Services	4,226.35	4,698.59
6XX Supplies and Materials	1,632.98	5,516.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,775,071.33	2,961,368.61

Schedule Of Changes Worksheet

Beginning Fund Balance	1,359,473.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,337,948.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,961,368.61	(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)	1,736,053.92	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	114,177.54	93,032.52
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	279,454.62	284,072.72
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	198,760.94	214,724.01
XX	457 1XXX 112	Certified Teacher Staff Salaries	12,315.18	12,438.85
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	4,825,235.05	4,824,345.76
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,755.59	18,765.81
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	30,660.42	5,620.55
XX	XXX 26XX 41X	Energy Utility Services	208,133.62	202,930.87
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	33,182.15
XX	XXX 4XXX 720	Purchase of Existing Buildings	11,680.00	14,540.65
XX	XXX 4XXX 725	Major Construction Services	43,215.36	35,894.00
XX	XXX 4XXX 73X	Major Equipment-New	9,250.00	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	218,962.00	265,928.00
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	214,836.03
b. Related Services Block Grant Entitlement	71,607.24
c. Total Entitlements Subject to Reversion	286,443.27

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)]	380,969.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,147,796.53
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: 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	595,212.84	0.00	0.00	0.00	
280	1XXX	2XX	194,127.71	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	2,500.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	235,722.72	0.00	0.00	0.00	
280	21XX	2XX	34,794.82	0.00	0.00	0.00	
280	21XX	3XX	23,790.00	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	52,152.91	0.00	0.00	0.00	
280	24XX	2XX	8,261.46	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	1,234.07	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			1,147,796.53	0.00	0.00	0.00	1,147,796.53

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

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0312 Columbia Falls Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	409,252.00	0.00	0.00	0.00	409,252.00
Land Improvements	1,234,756.98	0.00	83,616.40	0.00	1,318,373.38
Buildings	15,442,864.97	0.00	0.00	0.00	15,442,864.97
Machinery and Equipment	2,332,159.65	0.00	225,801.00	58,289.33	2,499,671.32
Totals at Historical Cost	19,419,033.60	0.00	309,417.40	58,289.33	19,670,161.67
Less Accumulated Depreciation For:					
Improvement Accum	276,649.51	0.00	43,505.05	0.00	320,154.56
Building Accum	5,340,607.27	0.00	318,537.84	0.00	5,659,145.11
Machinery and Equipment Accum	1,190,993.19	0.00	184,012.96	58,289.33	1,316,716.82
Total Accumulated Depreciation	6,808,249.97	0.00	546,055.85	58,289.33	7,296,016.49
Governmental Activities, Capital Assets, net	12,610,783.63	0.00	-236,638.45	0.00	12,374,145.18

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	5,348.81	0.00	0.00
Support Services Students (21XX)	127.50	0.00	0.00
Support Services Staff (22XX)	132.66	0.00	0.00
School Administration (24XX)	663.67	0.00	0.00
Financial Administration (25XX)	1,495.19	0.00	0.00
Operations and Maintenance (26XX)	32,106.53	0.00	0.00
Transportation (27XX)	166,390.48	0.00	0.00
Food Service (31XX)	6,746.28	0.00	0.00
Extracurricular (34XX, 35XX)	11,777.64	0.00	0.00
Unallocated	321,267.09	0.00	0.00
Total Depreciation for FY2013	546,055.85	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	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-
Governmental Activities*							
Bonds							
02/01/2001	925,000.00	0.00	100,000.00	825,000.00	0.00	0.00	0.00
03/23/2006	5,530,000.00	0.00	605,000.00	4,925,000.00	0.00	0.00	0.00
04/02/2013	0.00	805,000.00	0.00	0.00	805,000.00	110,000.00	695,000.00
04/02/2013	0.00	4,825,000.00	0.00	0.00	4,825,000.00	645,000.00	4,180,000.00
Compensated Absences	278,000.00	0.00	0.00	25,062.00	252,938.00	115,576.00	137,362.00
Other Post Employment Benefits	1,400,346.89	508,802.02	0.00	0.00	1,909,148.91	0.00	1,909,148.91
Total Governmental Activity	8,133,346.89	6,138,802.02	705,000.00	5,775,062.00	7,792,086.91	870,576.00	6,921,510.91
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.