



Trustees' Financial Summary

FY2012-13

Submit ID: 0313-18016702

15 Flathead County
0313 Columbia Falls 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: 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 #
013	E-Rate Reimbursement	LOCAL	N/A	
014	Multi District Cooperative Incentive OTO	STATE		
019	Applicant Fingerprinting	LOCAL	N/A	
030	Ruder Endowment - Scholarships	LOCAL	N/A	
031	Ruder Endowment - Academics	LOCAL	N/A	
032	Ruder Endowment - Supt. Grant	LOCAL	N/A	
033	Speech/Debate Scholarship Fund	LOCAL	N/A	
039	Schulte Scholarship Endowment	LOCAL	N/A	
041	UPS/Canyon Scholarship	LOCAL	N/A	
042	General Scholarship	LOCAL	N/A	
043	Wildcat Athletic Endowment	LOCAL	N/A	
044	H.S. Library	LOCAL	N/A	
046	Pepsi Scholarship	LOCAL	N/A	
047	Hemmer Football Endowment	LOCAL	N/A	
049	Hemmer Scholarship	LOCAL	N/A	
050	Hoffmann Scholarship Endowment	LOCAL	N/A	
051	Indirect Costs	LOCAL	N/A	
052	S.D.#6 Employees Scholarship	LOCAL	N/A	
054	Taylor Peterson Memorial Scholarship	LOCAL		
061	Trevor Seaman Memorial Scholarship	LOCAL	N/A	
068	State OTO K-12 Education Data System	STATE	2008	N/A
070	District 800 Monies	LOCAL	N/A	
071	Indian Education For All K-12 Grant	STATE	15-0312-46-13	
072	State OTO Indian Education for All	STATE	N/A	state
073	Plum Creek Grant	LOCAL	N/A	
078	AP Test Fees	LOCAL	N/A	N/A
081	Academic and Alumni Endowment	LOCAL	N/A	
240	Vo Ed All Career & Tech Ed Programs	STATE	N/A	State
241	Vo Ed All Career & Tech Ed Programs	STATE	2011	State
242	Vo Ed All Career & Tech Ed Programs	STATE	2012	State
243	Vo Ed All Career & Tech Ed Programs	STATE	2013	State
249	Vo Ed All Career & Tech Ed Programs	STATE	2009	State
324	Graduation Matters Montana	STATE		
325	Montana Digital Academy	STATE		
471	GEAR UP	FEDERAL		84.334
800	Exxon Mobile Education Alliance	LOCAL		
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	15-0313-81-13BG	84.048A



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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)	630,452.53	88,802.14	23,676.65	15,690.06
02	Taxes Receivable - Real and Personal (120-149)	91,226.04	10,547.22	2,913.33	
03	Taxes Receivable - Protested (150-159)	68,354.38	8,848.24	4,960.75	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				4,545.41
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	790,032.95	108,197.60	31,550.73	20,235.47
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	43,404.15	6,032.94		1,393.07
25	Deferred Revenue (680)	159,580.42	19,395.46	7,874.08	3,249.35
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	202,984.57	25,428.40	7,874.08	4,642.42
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				4,545.41
37	Reserve for Encumbrances (953)	90,925.29			
48	Fund Balance for Budget	496,123.09	82,769.20	23,676.65	11,047.64
52	TOTAL FUND BALANCE/EQUITY	587,048.38	82,769.20	23,676.65	15,593.05
53	TOTAL LIABILITIES AND FUND BALANCE	790,032.95	108,197.60	31,550.73	20,235.47



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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)	5,000.41	291,813.15	133,318.38	28,204.38
02	Taxes Receivable - Real and Personal (120-149)	367.44			0.11
03	Taxes Receivable - Protested (150-159)	500.01			0.02
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,867.86	291,813.15	133,318.38	28,204.51
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		6,761.49		247.27
25	Deferred Revenue (680)	867.45		7,502.58	0.13
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	867.45	6,761.49	7,502.58	247.40
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,000.41	285,051.66	125,815.80	27,957.11
52	TOTAL FUND BALANCE/EQUITY	5,000.41	285,051.66	125,815.80	27,957.11
53	TOTAL LIABILITIES AND FUND BALANCE	5,867.86	291,813.15	133,318.38	28,204.51



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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)	28,501.20		4,744.32	14,802.21
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)	12,240.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	40,741.20		4,744.32	14,802.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,200.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,200.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	36,541.20		4,744.32	14,802.21
52	TOTAL FUND BALANCE/EQUITY	36,541.20		4,744.32	14,802.21
53	TOTAL LIABILITIES AND FUND BALANCE	40,741.20		4,744.32	14,802.21



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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)			93,513.89	
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			93,513.89	
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			93,513.89	
52	TOTAL FUND BALANCE/EQUITY			93,513.89	
53	TOTAL LIABILITIES AND FUND BALANCE			93,513.89	



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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)	36,023.98	107,405.97	468,212.18	
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	36,023.98	107,405.97	468,212.18	
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)				
48	Fund Balance for Budget	36,023.98	107,405.97	468,212.18	
52	TOTAL FUND BALANCE/EQUITY	36,023.98	107,405.97	468,212.18	
53	TOTAL LIABILITIES AND FUND BALANCE	36,023.98	107,405.97	468,212.18	



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	57,381.84	189,238.08		
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	57,381.84	189,238.08		
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	57,381.84	189,238.08		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	57,381.84	189,238.08		
53	TOTAL LIABILITIES AND FUND BALANCE	57,381.84	189,238.08		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
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	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	111,270.46		213,267.21	58,964.47
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	111,270.46		213,267.21	58,964.47
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	111,270.46		213,267.21	58,964.47
52	TOTAL FUND BALANCE/EQUITY	111,270.46		213,267.21	58,964.47
53	TOTAL LIABILITIES AND FUND BALANCE	111,270.46		213,267.21	58,964.47



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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)	532,511.62	335,525.49		
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	532,511.62	335,525.49		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	532,511.62	335,525.49		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	532,511.62	335,525.49		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	532,511.62	335,525.49		



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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	1,235,347.60	1,347,295.90
1112 District Levy - Personal Property	38,664.15	32,662.34
1113 District Levy - Heavy Motor Vehicles	7,099.90	13,330.94
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	51,346.18	0.00
1190 Penalties and Interest on Taxes	16,519.89	9,675.09
1510 Interest Earnings	4,491.08	2,813.32
1900 Other Revenue from Local Sources	934.10	1,316.07
3110 Direct State Aid	2,308,552.00	2,265,381.47
3111 Quality Educator	161,618.42	151,655.87
3112 At Risk Student	23,109.07	22,112.87
3113 Indian Education For All	16,320.00	15,544.80
3114 American Indian Achievement Gap	8,200.00	7,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	149,343.12	147,925.63
3120 State Guaranteed Tax Base Aid	940,539.60	875,980.60
3444 State School Block Grant	192,603.00	203,557.75
3446 SB372 Block Grant Reimbursement	0.00	6,727.78
7810 Education Jobs Fund	2,707.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,157,395.65	5,103,380.43

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	1,633,250.43	1,564,180.14
2XX Personal Services - Employee Benefits	327,176.08	302,216.78
4XX Purchased Property Services	1,693.49	1,446.00
5XX Other Purchased Services	2,999.74	256.62
6XX Supplies and Materials	128,529.83	81,869.97
810 Dues and Fees	3,403.00	3,695.00
21XX Support Services - Students		
1XX Personal Services - Salaries	164,894.91	173,218.61
2XX Personal Services - Employee Benefits	46,739.44	37,565.14
5XX Other Purchased Services	628.49	1,486.66
6XX Supplies and Materials	4,308.37	3,628.29
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	30,816.02	33,634.66
2XX Personal Services - Employee Benefits	4,934.49	8,876.27
3XX Purchased Professional and Technical Services	1,076.25	0.00
5XX Other Purchased Services	292.22	3,493.80
6XX Supplies and Materials	3,112.56	65,685.15



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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				
		22XX Educational Media Services			
			1XX Personal Services - Salaries	56,626.46	58,830.76
			2XX Personal Services - Employee Benefits	10,557.86	10,753.21
			3XX Purchased Professional and Technical Services	9,183.00	0.00
			4XX Purchased Property Services	0.00	1,119.75
			6XX Supplies and Materials	10,540.29	9,590.24
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	75,574.99	97,776.28
			2XX Personal Services - Employee Benefits	10,635.12	9,293.91
			3XX Purchased Professional and Technical Services	5,796.91	6,510.00
			5XX Other Purchased Services	21,521.91	7,503.47
			6XX Supplies and Materials	4,705.04	2,908.74
			810 Dues and Fees	5,682.60	4,767.84
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	250,489.79	253,218.83
			2XX Personal Services - Employee Benefits	53,008.76	54,460.62
			3XX Purchased Professional and Technical Services	2,223.77	7,706.90
			4XX Purchased Property Services	1,565.07	1,739.83
			5XX Other Purchased Services	11,342.86	14,904.54
			6XX Supplies and Materials	10,101.71	10,967.11
			810 Dues and Fees	4,921.54	4,307.13
		25XX Support Services - Business			
			1XX Personal Services - Salaries	63,490.45	65,459.53
			2XX Personal Services - Employee Benefits	13,143.79	11,601.80
			3XX Purchased Professional and Technical Services	93.43	20.65
			4XX Purchased Property Services	18,211.10	19,412.68
			5XX Other Purchased Services	9,576.72	10,652.28
			6XX Supplies and Materials	7,635.57	7,801.38
			810 Dues and Fees	275.22	249.15
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	292,699.06	271,658.14
			2XX Personal Services - Employee Benefits	94,433.72	79,841.19
			3XX Purchased Professional and Technical Services	26,581.08	20,533.27
			4XX Purchased Property Services	175,101.12	178,349.22
			5XX Other Purchased Services	13,242.70	15,335.04
			6XX Supplies and Materials	53,983.43	70,251.79
			7XX Property and Equipment Acquisition	2,087.58	0.00
			810 Dues and Fees	69.97	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	20,457.35	0.00
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	35,596.36	42,454.37



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15 Flathead County
0313 Columbia Falls H S

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
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	10,439.80	10,646.60
			4XX Purchased Property Services	1,729.74	1,743.87
			5XX Other Purchased Services	491.88	782.01
			6XX Supplies and Materials	893.15	481.26
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	271,326.73	269,441.84
			2XX Personal Services - Employee Benefits	73,299.49	81,501.18
			4XX Purchased Property Services	96.33	16.92
			6XX Supplies and Materials	368.52	508.61
		21XX Support Services - Students			
			1XX Personal Services - Salaries	34,673.40	29,482.39
			2XX Personal Services - Employee Benefits	8,727.39	6,414.11
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	50,131.04	57,622.48
			2XX Personal Services - Employee Benefits	8,046.58	10,371.16
			5XX Other Purchased Services	586.41	607.80
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	740.90	704.98
			2XX Personal Services - Employee Benefits	47.56	52.26
			5XX Other Purchased Services	72.16	56.82
			6XX Supplies and Materials	221.39	166.60
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	2,519.61	2,544.78
			2XX Personal Services - Employee Benefits	14.19	16.60
			5XX Other Purchased Services	1,229.15	1,232.42
			6XX Supplies and Materials	73.44	414.78
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,055.00	0.00
			2XX Personal Services - Employee Benefits	11.63	0.00
			3XX Purchased Professional and Technical Services	0.00	1,005.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	2,561.37	117.88
			2XX Personal Services - Employee Benefits	159.65	8.68
			5XX Other Purchased Services	0.00	11.00
			6XX Supplies and Materials	1,031.72	40.68
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	32,704.92	61,763.38
			2XX Personal Services - Employee Benefits	5,976.36	7,847.00



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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
	365 Indian Education for All - OTO & Ongoing				
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	12,381.35	4,404.59
			2XX Personal Services - Employee Benefits	2,177.14	1,510.60
			3XX Purchased Professional and Technical Services	0.00	6,048.65
			5XX Other Purchased Services	508.90	490.09
			6XX Supplies and Materials	0.00	370.08
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	341,013.65	344,457.15
			2XX Personal Services - Employee Benefits	53,125.55	54,108.70
			4XX Purchased Property Services	607.76	611.75
			5XX Other Purchased Services	0.00	12.00
			6XX Supplies and Materials	27,799.39	26,799.89
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,695.41	8,660.78
			2XX Personal Services - Employee Benefits	460.01	616.72
			5XX Other Purchased Services	1,248.98	2,049.34
			6XX Supplies and Materials	3,172.16	3,121.94
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	40,758.73	43,627.48
			2XX Personal Services - Employee Benefits	230.60	283.60
			5XX Other Purchased Services	11,862.83	15,135.12
			6XX Supplies and Materials	4,225.28	4,934.66
			810 Dues and Fees	2,996.00	3,211.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	25,961.56	27,675.40
			2XX Personal Services - Employee Benefits	1,469.50	2,198.69
			4XX Purchased Property Services	1,916.80	4,397.97
			5XX Other Purchased Services	2,258.99	3,355.37
			6XX Supplies and Materials	10,745.20	13,263.35
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	195,597.06	195,637.75
			2XX Personal Services - Employee Benefits	6,999.61	7,247.91
			3XX Purchased Professional and Technical Services	2,445.00	0.00
			4XX Purchased Property Services	711.12	1,676.63
			5XX Other Purchased Services	28,322.51	35,789.51
			6XX Supplies and Materials	54,296.22	52,137.15
			7XX Property and Equipment Acquisition	3,075.00	0.00
			810 Dues and Fees	6,142.50	7,805.00
	910 Food Services				
		31XX Food 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
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	5,236.79	0.00
			6XX Supplies and Materials	8,167.90	20,568.72
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	18,700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,098,850.66	5,087,743.42

Schedule Of Changes Worksheet

Beginning Fund Balance					590,247.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,103,380.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,087,743.42	(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	90,925.29	Less Last Year	109,761.51	(4b)	-18,836.22	
					-18,836.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					587,048.38	(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	188,232.89	157,636.79
1112 District Levy - Personal Property	4,748.05	4,651.29
1113 District Levy - Heavy Motor Vehicles	1,062.26	1,537.55
1190 Penalties and Interest on Taxes	1,990.63	1,266.58
1510 Interest Earnings	383.14	302.80
2220 County On-Schedule Trans Reimb	45,144.59	48,844.29
3210 State On-Schedule Trans Reimb	45,144.59	48,844.29
3444 State School Block Grant	5,623.99	7,263.02
3446 SB372 Block Grant Reimbursement	0.00	1,006.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	292,330.14	271,353.21

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	8,385.84	11,112.54
2XX Personal Services - Employee Benefits	1,167.66	1,209.55
3XX Purchased Professional and Technical Services	1,845.41	1,760.42
24XX Support Services - School Administration		
1XX Personal Services - Salaries	17,048.53	17,335.20
2XX Personal Services - Employee Benefits	2,529.22	2,637.85
25XX Support Services - Business		
1XX Personal Services - Salaries	6,996.22	7,712.37
2XX Personal Services - Employee Benefits	1,615.77	1,745.68
27XX Student Transportation Services		
1XX Personal Services - Salaries	128,642.09	132,456.20
2XX Personal Services - Employee Benefits	18,387.67	18,252.38
3XX Purchased Professional and Technical Services	1,523.36	1,839.49
4XX Purchased Property Services	16,596.91	19,131.19
5XX Other Purchased Services	22,074.84	28,714.63
6XX Supplies and Materials	31,606.98	29,912.70
810 Dues and Fees	54.71	13.20
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	16,343.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	258,475.21	290,176.85



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						101,592.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						271,353.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						290,176.85	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						82,769.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	126,429.30	47,282.44
1112 District Levy - Personal Property	3,105.96	2,797.93
1113 District Levy - Heavy Motor Vehicles	702.76	414.22
1190 Penalties and Interest on Taxes	1,651.20	824.31
1510 Interest Earnings	43.63	35.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	131,932.85	51,354.29

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	127,710.00	42,999.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	127,710.00	42,999.00

Schedule Of Changes Worksheet

Beginning Fund Balance	15,321.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,354.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,999.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,676.65	(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	109.53	63.08
1611 National School Lunch Program	142,805.00	119,646.20
1612 School Breakfast Program	17,213.60	18,092.60
1630 Catering Sales	6,838.88	10,556.50
1632 Daily Adult Sales	7,371.00	8,773.75
1634 Daily Ala Carte Sales	141,503.35	138,147.00
3220 State Food Services Match	0.00	658.67
4550 Federal Child Nutrition	478,665.26	496,551.16
4552 Fresh Fruit And Vegetable	54,422.02	53,157.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	848,928.64	845,646.82

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

PRC Program Function Object	2012 Value	2013 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
1XX Personal Services - Salaries	0.00	6,829.87
2XX Personal Services - Employee Benefits	0.00	1,070.64
6XX Supplies and Materials	0.00	45,257.35
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	344,696.45	352,452.56
2XX Personal Services - Employee Benefits	122,108.15	131,440.21
4XX Purchased Property Services	8,142.18	4,876.83
5XX Other Purchased Services	1,270.75	1,809.65
6XX Supplies and Materials	370,190.32	297,811.22
810 Dues and Fees	909.25	5,857.74
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	2,102.90	2,102.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	849,420.00	849,508.97



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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						21,165.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						845,646.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						849,508.97	(3)
Increase/Decrease of Reserve for Inventories							
This Year	4,545.41	Less Last Year	6,255.67		(4a)	-1,710.26	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						-1,710.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,593.05	(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	2,882.47	5,398.68
1112 District Levy - Personal Property	628.51	37.52
1113 District Levy - Heavy Motor Vehicles	0.00	53.01
1190 Penalties and Interest on Taxes	337.56	86.64
1510 Interest Earnings	21.89	8.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,870.43	5,584.07

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		
5XX Other Purchased Services	240.00	5,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	240.00	5,500.00

Schedule Of Changes Worksheet

Beginning Fund Balance		4,916.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,584.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,500.00	(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)		5,000.41	(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	2,108.69	1,149.30
2240 County Retirement Distribution	622,301.20	614,902.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	624,409.89	616,052.15

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	253,238.89	241,462.21
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	24,303.62	25,730.87
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	10,653.11	5,666.34
222X Educational Media Services		
2XX Personal Services - Employee Benefits	10,310.11	10,508.82
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,540.52	41,131.29
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	39,844.01	39,610.92
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,341.48	10,672.02
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	42,222.39	39,028.64
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	18,207.13	18,438.34
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,359.05	6,287.48
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	39,383.76	39,281.23
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,023.13	4,210.98
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,616.56	8,708.90
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	95.36	88.60
35XX Extracurricular - Athletics		



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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				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	386.67	389.58
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	315.60	472.88
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	283.63	15.98
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,931.00	9,370.72
	365 Indian Education for All - OTO & Ongoing				
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	2,205.08	676.47
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	49,825.93	50,629.11
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	92.52	92.76
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	7.31	53.55
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	494.69	574.26
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	959.85	1,066.66
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	5,765.00	5,787.14
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,038.65	4,038.55
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	27,633.50	27,910.16
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	46,775.03	47,345.47



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

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

620,853.58

639,249.93

Schedule Of Changes Worksheet

Beginning Fund Balance						308,249.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						616,052.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						639,249.93	(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)						285,051.66	(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
013 E-Rate Reimbursement	
1510 Interest Earnings	113.35
1900 Other Revenue from Local Sources	39,882.45
013 Subtotal	39,995.80
014 Multi District Cooperative Incentive OTO	
1510 Interest Earnings	35.04
3290 State - Other State Grants	13,700.46
014 Subtotal	13,735.50
019 Applicant Fingerprinting	
1510 Interest Earnings	1.92
044 H.S. Library	
1510 Interest Earnings	4.92
1920 Contributions/Donations from Private Sources	100.00
044 Subtotal	104.92
047 Hemmer Football Endowment	
1510 Interest Earnings	2.72
051 Indirect Costs	
1510 Interest Earnings	90.36
9710 Residual Equity Transfers In	2,976.09
051 Subtotal	3,066.45
068 State OTO K-12 Education Data System	
1510 Interest Earnings	16.67
070 District 800 Monies	
1510 Interest Earnings	35.92
1920 Contributions/Donations from Private Sources	500.00
070 Subtotal	535.92
071 Indian Education For All K-12 Grant	
3290 State - Other State Grants	14,400.00
072 State OTO Indian Education for All	
1510 Interest Earnings	144.66
073 Plum Creek Grant	
1510 Interest Earnings	11.53
1920 Contributions/Donations from Private Sources	12,776.39
073 Subtotal	12,787.92
078 AP Test Fees	
1510 Interest Earnings	0.56
1900 Other Revenue from Local Sources	165.00



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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
078 AP Test Fees	
078 Subtotal	165.56
240 Vo Ed All Career & Tech Ed Programs	
1510 Interest Earnings	15.12
241 Vo Ed All Career & Tech Ed Programs	
1510 Interest Earnings	31.91
242 Vo Ed All Career & Tech Ed Programs	
1510 Interest Earnings	42.85
243 Vo Ed All Career & Tech Ed Programs	
1510 Interest Earnings	35.19
3900 State Career & Technical Ed Entitlement	13,468.00
243 Subtotal	13,503.19
249 Vo Ed All Career & Tech Ed Programs	
1510 Interest Earnings	5.14
324 Graduation Matters Montana	
3240 Graduation Matters Montana	792.42
471 GEAR UP	
4710 GEAR UP	1,707.00
800 Exxon Mobile Education Alliance	
1510 Interest Earnings	0.78
1920 Contributions/Donations from Private Sources	500.00
800 Subtotal	500.78
823 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	34,886.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	136,442.45

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

PRC Program Function Object	2013 Value
013 E-Rate Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	34,465.68
221X Improvement of Instruction Services	
5XX Other Purchased Services	484.82
222X Educational Media Services	



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

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

PRC Program Function Object	2013 Value
013 E-Rate Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
5XX Other Purchased Services	283.63
23XX Support Services - General Administration	
5XX Other Purchased Services	1,635.53
24XX Support Services - School Administration	
5XX Other Purchased Services	1,477.41
	38,347.07
013 Subtotal	
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	2,053.14
019 Applicant Fingerprinting	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	46.50
044 H.S. Library	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
5XX Other Purchased Services	129.39
6XX Supplies and Materials	272.91
	402.30
044 Subtotal	
047 Hemmer Football Endowment	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,034.34
051 Indirect Costs	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	8,750.00
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	13,800.60
	22,550.60
051 Subtotal	
070 District 800 Monies	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	167.99



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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			
		1XX Personal Services - Salaries		118.21
		2XX Personal Services - Employee Benefits		8.28
		6XX Supplies and Materials		19.56
				<hr/>
	070 Subtotal			314.04
071	Indian Education For All K-12 Grant			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		2XX Personal Services - Employee Benefits		22.52
		3XX Purchased Professional and Technical Services		6,966.35
				<hr/>
	329 State Miscellaneous Grants			
	1XXX Instruction			
		1XX Personal Services - Salaries		3,465.00
		5XX Other Purchased Services		489.96
		6XX Supplies and Materials		3,456.17
				<hr/>
	071 Subtotal			14,400.00
072	State OTO Indian Education for All			
	365 Indian Education for All - OTO & Ongoing			
	221X Improvement of Instruction Services			
		5XX Other Purchased Services		245.45
		6XX Supplies and Materials		3,965.00
				<hr/>
	072 Subtotal			4,210.45
073	Plum Creek Grant			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		3XX Purchased Professional and Technical Services		7,776.39
	26XX Operation and Maintenance of Plant Services			
		6XX Supplies and Materials		3,289.93
				<hr/>
	073 Subtotal			11,066.32
240	Vo Ed All Career & Tech Ed Programs			
	392 State Career & Technical Ed Entitlement - Business			
	1XXX Instruction			
		6XX Supplies and Materials		4,396.72
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
	1XXX Instruction			
		1XX Personal Services - Salaries		600.00
		2XX Personal Services - Employee Benefits		3.90



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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
240	Vo Ed All Career & Tech Ed Programs			
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
	1XXX Instruction			
		6XX Supplies and Materials		58.95
	27XX Student Transportation Services			
		1XX Personal Services - Salaries		506.47
		2XX Personal Services - Employee Benefits		30.73
		5XX Other Purchased Services		10.00
		6XX Supplies and Materials		99.18
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
	1XXX Instruction			
		6XX Supplies and Materials		179.26
	240 Subtotal			5,885.21
241	Vo Ed All Career & Tech Ed Programs			
	392 State Career & Technical Ed Entitlement - Business			
	1XXX Instruction			
		6XX Supplies and Materials		4,115.00
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
	221X Improvement of Instruction Services			
		5XX Other Purchased Services		864.60
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
	1XXX Instruction			
		7XX Property and Equipment Acquisition		5,795.01
	241 Subtotal			10,774.61
242	Vo Ed All Career & Tech Ed Programs			
	392 State Career & Technical Ed Entitlement - Business			
	1XXX Instruction			
		6XX Supplies and Materials		558.75
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
	1XXX Instruction			
		7XX Property and Equipment Acquisition		4,635.00
	242 Subtotal			5,193.75
243	Vo Ed All Career & Tech Ed Programs			
	392 State Career & Technical Ed Entitlement - Business			
	1XXX Instruction			
		6XX Supplies and Materials		1,228.19
	393 State Career & Technical Ed Entitlement - Health Occupations			
	1XXX Instruction			
		6XX Supplies and Materials		520.77



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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
243 Subtotal	1,748.96
249 Vo Ed All Career & Tech Ed Programs	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
6XX Supplies and Materials	2,364.87
324 Graduation Matters Montana	
324 Graduation Matters Montana	
221X Improvement of Instruction Services	
5XX Other Purchased Services	792.42
471 GEAR UP	
471 GEAR UP	
21XX Support Services - Students	
1XX Personal Services - Salaries	560.00
2XX Personal Services - Employee Benefits	89.76
4XX Purchased Property Services	600.00
6XX Supplies and Materials	457.24
471 Subtotal	1,707.00
823 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	17,506.54
7XX Property and Equipment Acquisition	14,083.99
810 Dues and Fees	425.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	500.00
2XX Personal Services - Employee Benefits	77.32
5XX Other Purchased Services	2,293.15
823 Subtotal	34,886.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	157,777.58



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						147,150.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						136,442.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						157,777.58	(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)						125,815.80	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
013 E-Rate Reimbursement	39,995.80	38,347.07	1,648.73
014 Multi District Cooperative Incentive OTO	13,735.50	2,053.14	11,682.36
019 Applicant Fingerprinting	1.92	46.50	-44.58
044 H.S. Library	104.92	402.30	-297.38
047 Hemmer Football Endowment	2.72	1,034.34	-1,031.62
051 Indirect Costs	3,066.45	22,550.60	-19,484.15
068 State OTO K-12 Education Data System	16.67	0.00	16.67
070 District 800 Monies	535.92	314.04	221.88
071 Indian Education For All K-12 Grant	14,400.00	14,400.00	0.00
072 State OTO Indian Education for All	144.66	4,210.45	-4,065.79
073 Plum Creek Grant	12,787.92	11,066.32	1,721.60
078 AP Test Fees	165.56	0.00	165.56
240 Vo Ed All Career & Tech Ed Programs	15.12	5,885.21	-5,870.09
241 Vo Ed All Career & Tech Ed Programs	31.91	10,774.61	-10,742.70
242 Vo Ed All Career & Tech Ed Programs	42.85	5,193.75	-5,150.90
243 Vo Ed All Career & Tech Ed Programs	13,503.19	1,748.96	11,754.23
249 Vo Ed All Career & Tech Ed Programs	5.14	2,364.87	-2,359.73
324 Graduation Matters Montana	792.42	792.42	0.00
471 GEAR UP	1,707.00	1,707.00	0.00
800 Exxon Mobile Education Alliance	500.78	0.00	500.78
823 Vo Ed Carl Perkins Basic Grant	34,886.00	34,886.00	0.00
Total	136,442.45	157,777.58	-21,335.13



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2012 Value	2013 Value
1112 District Levy - Personal Property	0.12	0.00
1190 Penalties and Interest on Taxes	0.07	0.00
1340 Fees for Adult Education	610.00	2,280.00
1510 Interest Earnings	262.83	126.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	873.02	2,406.61

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,609.97	4,476.68
2XX Personal Services - Employee Benefits	1,044.39	1,066.14
6XX Supplies and Materials	16.91	3,345.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,671.27	8,888.69

Schedule Of Changes Worksheet

Beginning Fund Balance	34,439.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,406.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,888.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	27,957.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	30,800.00	27,200.00
1510 Interest Earnings	230.47	129.02
3260 State Driver's Education Reimbursement	13,801.92	13,011.43
5200 Sale or Compensation for Loss of Assets	21,643.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,475.79	40,340.45

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	36,720.92	34,138.44
2XX Personal Services - Employee Benefits	226.41	221.93
3XX Purchased Professional and Technical Services	174.00	0.00
4XX Purchased Property Services	426.57	628.91
5XX Other Purchased Services	2,943.23	2,675.40
6XX Supplies and Materials	2,501.73	2,197.95
7XX Property and Equipment Acquisition	22,065.00	0.00
810 Dues and Fees	25.00	180.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,082.86	40,042.63

Schedule Of Changes Worksheet

Beginning Fund Balance	36,243.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,340.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,042.63	(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	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	36,541.20	(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	20.19	18.35
1910 Rentals	2,295.00	1,270.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,315.19</u>	<u>1,288.35</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	1,125.00
2XX Personal Services - Employee Benefits	0.00	7.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>1,132.32</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		4,588.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,288.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,132.32	(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)		4,744.32	(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	303.85	114.12
5300 Operating Transfers from Other Funds	0.00	18,700.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	303.85	18,814.12

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		
1XX Personal Services - Salaries	3,580.50	0.00
2XX Personal Services - Employee Benefits	20.27	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	23,351.04
2XX Personal Services - Employee Benefits	0.00	151.79
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,035.79	0.00
2XX Personal Services - Employee Benefits	22.85	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	951.08	0.00
2XX Personal Services - Employee Benefits	5.38	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,177.18	8,157.57
2XX Personal Services - Employee Benefits	82.16	656.82
27XX Student Transportation Services		
1XX Personal Services - Salaries	295.54	188.17
2XX Personal Services - Employee Benefits	20.62	13.35
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	952.61	0.00
2XX Personal Services - Employee Benefits	5.40	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	764.39	2,908.27
2XX Personal Services - Employee Benefits	53.38	234.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,967.15	35,661.17



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						31,649.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,814.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,661.17	(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)						14,802.21	(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	857.92	404.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	857.92	404.07

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
22XX 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	158.20	98.80
25XX Support Services - Business		
1XX Personal Services - Salaries	64.32	0.00
2XX Personal Services - Employee Benefits	4.02	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,990.88	0.00
2XX Personal Services - Employee Benefits	199.84	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	1,803.44	0.00
2XX Personal Services - Employee Benefits	119.38	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	5,540.23	0.00
2XX Personal Services - Employee Benefits	384.03	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,763.91	12,952.55



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						106,062.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						404.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,952.55	(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)						93,513.89	(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	280.20	150.26
3281 State Technology Aid	5,726.91	5,489.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,007.11	5,639.57

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	320.00	299.00
6XX Supplies and Materials	1,096.17	1,697.29
21XX Support Services - Students		
1XX Personal Services - Salaries	519.75	0.00
2XX Personal Services - Employee Benefits	2.95	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	5,254.00	0.00
2XX Personal Services - Employee Benefits	29.76	0.00
3XX Purchased Professional and Technical Services	232.98	0.00
8XX Other Expenditures	95.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	1,084.06	994.13
2XX Personal Services - Employee Benefits	6.12	6.44
3XX Purchased Professional and Technical Services	16.48	0.00
4XX Purchased Property Services	29.70	0.00
6XX Supplies and Materials	1,070.34	0.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	1,003.88	1,669.62
6XX Supplies and Materials	769.56	802.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,530.75	5,469.02



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

Schedule Of Changes Worksheet

Beginning Fund Balance						35,853.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,639.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,469.02	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						36,023.98	(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	627.95	369.63
3445 State Combined Fund School Block Grant	27,806.38	28,890.70
3447 SB372 Combined Block Grant Reimbursement	0.00	665.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,434.33	29,926.26

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		
1XX Personal Services - Salaries	0.00	7,499.96
2XX Personal Services - Employee Benefits	0.00	48.69
3XX Purchased Professional and Technical Services	1,101.10	1,073.80
24XX Support Services - School Administration		
3XX Purchased Professional and Technical Services	7,000.00	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	14,240.00	0.00
4XX Purchased Property Services	4,972.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	16,502.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43,815.10	8,622.45



Trustees' Financial Summary

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15 Flathead County
0313 Columbia Falls H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						86,102.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,926.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,622.45	(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)						107,405.97	(5)



Trustees' Financial Summary

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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
031 Ruder Endowment - Academics		
1510 Interest Earnings	222.73	117.09
1520 Dividends on Investments	949.15	1,137.77
1530 Net Increase (Decrease) in the Fair Value of Investments	517.29	-1,034.58
031 Subtotal	<u>1,689.17</u>	<u>220.28</u>
032 Ruder Endowment - Supt. Grant		
1510 Interest Earnings	450.13	252.88
043 Wildcat Athletic Endowment		
1510 Interest Earnings	2,358.73	1,392.95
1900 Other Revenue from Local Sources	2,000.00	0.00
1920 Contributions/Donations from Private Sources	33,448.29	47,202.68
043 Subtotal	<u>37,807.02</u>	<u>48,595.63</u>
081 Academic and Alumni Endowment		
1510 Interest Earnings	5.59	11.04
1920 Contributions/Donations from Private Sources	2,245.00	2,763.67
081 Subtotal	<u>2,250.59</u>	<u>2,774.71</u>
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>42,196.91</u></u>	<u><u>51,843.50</u></u>

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

PRC Program Function Object	2012 Value	2013 Value
031 Ruder Endowment - Academics		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	1,000.00	0.00
6XX Supplies and Materials	0.00	3,119.49
222X Educational Media Services		
6XX Supplies and Materials	28.52	0.00
031 Subtotal	<u>1,028.52</u>	<u>3,119.49</u>
043 Wildcat Athletic Endowment		
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	14,445.78	24,293.65
7XX Property and Equipment Acquisition	2,000.00	0.00
043 Subtotal	<u>16,445.78</u>	<u>24,293.65</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 45 - Permanent Endowment Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
081	Academic and Alumni Endowment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials	0.00	237.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>17,474.30</u>	<u>27,650.14</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					444,018.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,843.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,650.14	(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)					468,212.18	(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	360.19	209.45
1900 Other Revenue from Local Sources	472.37	296.95
1920 Contributions/Donations from Private Sources	0.00	41,524.60
5200 Sale or Compensation for Loss of Assets	4,442.88	3,035.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,275.44	45,066.00

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	84.88	297.28
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	14,293.89	27,004.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,378.77	27,301.88

Schedule Of Changes Worksheet

Beginning Fund Balance	39,617.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,066.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,301.88	(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)
	57,381.84	(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	1,326.20	744.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,326.20	744.02

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	188,494.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	744.02	(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)	189,238.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2012 Value	2013 Value
030 Ruder Endowment - Scholarships		
1510 Interest Earnings	474.67	225.09
1520 Dividends on Investments	1,160.03	2,031.62
1530 Net Increase (Decrease) in the Fair Value of Investments	-968.46	-1,216.68
030 Subtotal	<u>666.24</u>	<u>1,040.03</u>
042 General Scholarship		
1510 Interest Earnings	7.87	4.41
1520 Dividends on Investments	0.00	3.00
1530 Net Increase (Decrease) in the Fair Value of Investments	-113.40	0.00
042 Subtotal	<u>-105.53</u>	<u>7.41</u>
049 Hemmer Scholarship		
1510 Interest Earnings	57.48	32.02
1920 Contributions/Donations from Private Sources	440.00	400.00
049 Subtotal	<u>497.48</u>	<u>432.02</u>
050 Hoffmann Scholarship Endowment		
1510 Interest Earnings	225.77	124.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>1,283.96</u></u>	<u><u>1,603.78</u></u>

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

PRC Program Function Object	2012 Value	2013 Value
030 Ruder Endowment - Scholarships		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	2,725.00	2,000.00
049 Hemmer Scholarship		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	500.00	0.00
050 Hoffmann Scholarship Endowment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>3,725.00</u></u>	<u><u>2,500.00</u></u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Schedule Of Changes Worksheet

Beginning Fund Balance						112,166.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,603.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,500.00	(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)						111,270.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
325 Montana Digital Academy		
3250 Montana Digital Academy	22,444.00	46,152.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,444.00	46,152.80

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

PRC Program Function Object	2012 Value	2013 Value
325 Montana Digital Academy		
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	18,100.00	37,220.00
2XX Personal Services - Employee Benefits	2,793.76	5,956.71
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	1,550.24	2,976.09
325 Subtotal	22,444.00	46,152.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,444.00	46,152.80

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,152.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,152.80	(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)
		(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
1XXX Revenues from Student Activities	366,097.75	306,305.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	366,097.75	306,305.83

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	345,455.88	297,259.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	345,455.88	297,259.36

Schedule Of Changes Worksheet

Beginning Fund Balance	204,220.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	306,305.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	297,259.36	(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)	213,267.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2012 Value	2013 Value
033 Speech/Debate Scholarship Fund		
1510 Interest Earnings	7.78	5.16
1920 Contributions/Donations from Private Sources	0.00	500.00
033 Subtotal	<u>7.78</u>	<u>505.16</u>
039 Schulte Scholarship Endowment		
1510 Interest Earnings	80.57	46.60
1920 Contributions/Donations from Private Sources	1,262.00	1,323.50
039 Subtotal	<u>1,342.57</u>	<u>1,370.10</u>
041 UPS/Canyon Scholarship		
1510 Interest Earnings	158.20	89.50
1920 Contributions/Donations from Private Sources	0.00	1,357.65
041 Subtotal	<u>158.20</u>	<u>1,447.15</u>
046 Pepsi Scholarship		
1510 Interest Earnings	5.07	2.23
1920 Contributions/Donations from Private Sources	1,000.00	0.00
046 Subtotal	<u>1,005.07</u>	<u>2.23</u>
052 S.D.#6 Employees Scholarship		
1510 Interest Earnings	74.13	27.38
1920 Contributions/Donations from Private Sources	3,547.00	3,714.00
052 Subtotal	<u>3,621.13</u>	<u>3,741.38</u>
054 Taylor Peterson Memorial Scholarship		
1510 Interest Earnings	0.00	4.55
1920 Contributions/Donations from Private Sources	0.00	4,735.10
054 Subtotal	<u>0.00</u>	<u>4,739.65</u>
061 Trevor Seaman Memorial Scholarship		
1510 Interest Earnings	63.75	33.29
1530 Net Increase (Decrease) in the Fair Value of Investments	99.90	56.35
1920 Contributions/Donations from Private Sources	100.00	0.00
061 Subtotal	<u>263.65</u>	<u>89.64</u>
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>6,398.40</u></u>	<u><u>11,895.31</u></u>

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

PRC Program Function Object	2012 Value	2013 Value
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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC	Program	Function	Object	2012 Value	2013 Value
039	Schulte Scholarship Endowment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	1,000.00	1,000.00
041	UPS/Canyon Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	1,625.00	800.00
046	Pepsi Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	0.00	1,500.00
052	S.D.#6 Employees Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	3,000.00	6,000.00
054	Taylor Peterson Memorial Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	0.00	1,000.00
061	Trevor Seaman Memorial Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	2,000.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,625.00</u>	<u>11,300.00</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Schedule Of Changes Worksheet

Beginning Fund Balance						58,369.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,895.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,300.00	(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)						58,964.47	(5)

Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	34,449.20	39,395.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	131,497.46	134,983.76
XX	39X 1XXX 112	Certified Teacher Staff Salaries	332,009.90	337,772.15
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,138,715.44	2,092,247.32
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	32,631.94	5,816.88
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	746.50	1,537.62
XX	XXX 26XX 41X	Energy Utility Services	117,083.24	112,680.15
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	16,343.45
XX	XXX 4XXX 720	Purchase of Existing Buildings	16,502.00	0.00
XX	XXX 4XXX 725	Major Construction Services	34,751.24	27,004.60
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	240.00	5,500.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	110,946.07
b. Related Services Block Grant Entitlement	36,979.56
c. Total Entitlements Subject to Reversion	147,925.63

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)]	196,741.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	455,966.49
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	269,441.84	0.00	0.00	0.00	
280	1XXX	2XX	81,501.18	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	16.92	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	508.61	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	29,482.39	0.00	0.00	0.00	
280	21XX	2XX	6,414.11	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	57,622.48	0.00	0.00	0.00	
280	24XX	2XX	10,371.16	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	607.80	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			455,966.49	0.00	0.00	0.00	455,966.49

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.



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0313 Columbia Falls H S

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	729,965.35	0.00	16,343.25	0.00	746,308.60
Buildings	3,557,280.81	0.00	27,005.00	0.00	3,584,285.81
Machinery and Equipment	1,704,780.09	0.00	67,513.00	40,846.67	1,731,446.42
Totals at Historical Cost	5,992,026.25	0.00	110,861.25	40,846.67	6,062,040.83
Less Accumulated Depreciation For:					
Improvement Accum	297,707.78	0.00	21,446.11	0.00	319,153.89
Building Accum	2,490,437.80	0.00	46,149.45	0.00	2,536,587.25
Machinery and Equipment Accum	944,305.39	0.00	118,465.09	40,846.67	1,021,923.81
Total Accumulated Depreciation	3,732,450.97	0.00	186,060.65	40,846.67	3,877,664.95
Governmental Activities, Capital Assets, net	2,259,575.28	0.00	-75,199.40	0.00	2,184,375.88

* 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)	14,661.41	0.00	0.00
Support Services Staff (22XX)	405.00	0.00	0.00
Financial Administration (25XX)	736.44	0.00	0.00
Operations and Maintenance (26XX)	23,473.75	0.00	0.00
Transportation (27XX)	93,698.75	0.00	0.00
Food Service (31XX)	6,525.26	0.00	0.00
Extracurricular (34XX, 35XX)	6,079.66	0.00	0.00
Unallocated	40,480.38	0.00	0.00
Total Depreciation for FY2013	186,060.65	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0313-18016702

15 Flathead County
0313 Columbia Falls H S

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*							
Capital Leases	6,100.00	0.00	2,102.00	0.00	3,998.00	0.00	3,998.00
Compensated Absences	181,122.55	0.00	0.00	20,689.00	160,433.55	58,175.00	102,258.55
Other Post Employment Benefits	689,723.11	250,603.98	0.00	0.00	940,327.09	0.00	940,327.09
Total Governmental Activity							
Long-Term Liabilities	876,945.66	250,603.98	2,102.00	20,689.00	1,104,758.64	58,175.00	1,046,583.64

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