



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0316-50648978**

**15 Flathead County  
0316 Creston 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:** Nicholas Marshall **Phone #:** (406) 755-2859

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

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

**Chair, Board of Trustees:** Mark Mazur

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

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

**County Superintendent:** Marcia Sheffels

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

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

## Software

Accounting Package: Black Mountain

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

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

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



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0316-50648978**

**15 Flathead County**

**0316 Creston Elem**

## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
151	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
152	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
153	Title II Part A	FEDERAL		84.367
210	Interest/local	LOCAL		
322	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
323	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
365	State OTO Indian Education for All	STATE		state
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
369	Miscellaneous State Grant	STATE	Multi Dist Coop	State
548	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
551	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
552	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
783	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
815	Artist in residence	LOCAL		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	59,096.66	15,548.00	54,584.37	19.80
02	Taxes Receivable - Real and Personal (120-149)	6,593.99	635.85		
03	Taxes Receivable - Protested (150-159)	412.21	39.84		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	66,102.86	16,223.69	54,584.37	19.80
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,006.20	675.69		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	7,006.20	675.69		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	2,021.60	156.58		
48	Fund Balance for Budget	57,075.06	15,391.42	54,584.37	19.80
52	<b>TOTAL FUND BALANCE/EQUITY</b>	59,096.66	15,548.00	54,584.37	19.80
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	66,102.86	16,223.69	54,584.37	19.80



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	143.81	30,844.60	77,062.14	
02	Taxes Receivable - Real and Personal (120-149)	693.68			
03	Taxes Receivable - Protested (150-159)	38.26			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	875.75	30,844.60	77,062.14	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	731.94		25,113.86	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	731.94		25,113.86	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	143.81	30,844.60	51,948.28	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	143.81	30,844.60	51,948.28	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	875.75	30,844.60	77,062.14	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,035.49
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				3,035.49
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				3,035.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>				3,035.49
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				3,035.49



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,036.71	27,882.86		52.56
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,036.71	27,882.86		52.56
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1,036.71	27,882.86		52.56
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,036.71	27,882.86		52.56
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,036.71	27,882.86		52.56



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,229.64	41,081.55		
02	Taxes Receivable - Real and Personal (120-149)		386.98		
03	Taxes Receivable - Protested (150-159)		24.10		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,229.64	41,492.63		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		411.08		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		411.08		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	6,229.64	41,081.55		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,229.64	41,081.55		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,229.64	41,492.63		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,235.78	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			2,235.78	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			2,235.78	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,235.78	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,235.78	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5.66	22,386.48		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5.66	22,386.48		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	5.66			
23	Warrants Payable (620)		22,386.48		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	5.66	22,386.48		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5.66	22,386.48		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	169,696.93	0.00
1111 District Levy - Real Property	0.00	173,628.55
1112 District Levy - Personal Property	2,779.29	1,727.94
1190 Penalties and Interest on Taxes	1,333.46	1,318.40
1510 Interest Earnings	730.41	462.50
1900 Other Revenue from Local Sources	152.58	0.00
3110 Direct State Aid	211,236.45	218,876.14
3111 Quality Educator	25,704.90	25,704.90
3112 At Risk Student	2,005.59	1,856.28
3113 Indian Education For All	1,856.40	1,876.80
3115 State Spec Ed Allowable Cost Pymt to Districts	18,725.52	15,555.67
3120 State Guaranteed Tax Base Aid	53,412.45	55,275.07
3444 State School Block Grant	24,247.88	24,958.72
3446 SB372 Block Grant Reimbursement	0.00	543.43
7810 Education Jobs Fund	247.74	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>512,129.60</b>	<b>521,784.40</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	212,762.06	219,582.88
2XX Personal Services - Employee Benefits	38,875.00	43,631.81
3XX Purchased Professional and Technical Services	7,709.09	10,300.90
4XX Purchased Property Services	0.00	418.33
5XX Other Purchased Services	180.00	0.00
6XX Supplies and Materials	40,113.49	31,761.68
810 Dues and Fees	334.00	50.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	0.00	19.90
2XX Personal Services - Employee Benefits	0.00	0.21
3XX Purchased Professional and Technical Services	188.00	176.00
<b>221X Improvement of Instruction Services</b>		
3XX Purchased Professional and Technical Services	4,677.00	320.99
5XX Other Purchased Services	89.76	523.79
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	31,059.77	32,429.60
2XX Personal Services - Employee Benefits	4,357.72	2,150.00
3XX Purchased Professional and Technical Services	0.00	2,021.60
6XX Supplies and Materials	1,037.12	1,667.57



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			3XX Purchased Professional and Technical Services	3,700.00	3,800.00
			5XX Other Purchased Services	56.65	0.00
			6XX Supplies and Materials	0.00	58.46
			810 Dues and Fees	0.00	730.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	31,059.78	33,597.28
			2XX Personal Services - Employee Benefits	4,357.72	2,246.38
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	20,058.39	19,703.10
			2XX Personal Services - Employee Benefits	1,815.00	2,475.00
			3XX Purchased Professional and Technical Services	2,692.00	2,873.71
			4XX Purchased Property Services	150.87	0.00
			5XX Other Purchased Services	6,421.46	6,322.72
			810 Dues and Fees	0.00	75.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	16,904.96	17,956.56
			2XX Personal Services - Employee Benefits	0.00	189.31
			3XX Purchased Professional and Technical Services	150.00	0.00
			4XX Purchased Property Services	14,753.51	11,923.22
			6XX Supplies and Materials	4,463.99	4,299.62
	<b>27XX Student Transportation Services</b>				
			4XX Purchased Property Services	0.00	150.00
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	6,902.64	14,790.50
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	39,553.29	43,371.94
			2XX Personal Services - Employee Benefits	2,500.00	2,500.00
			6XX Supplies and Materials	381.37	538.04
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	1,473.79	1,519.21
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	312.00
			2XX Personal Services - Employee Benefits	0.00	3.29
	<b>221X Improvement of Instruction Services</b>				
			3XX Purchased Professional and Technical Services	1,513.00	782.00
	<b>999 Undistributed</b>				
	<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds	350.00	488.47



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

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

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	500,641.43	515,761.07
--	------------	------------

**Schedule Of Changes Worksheet**

Beginning Fund Balance		60,145.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		521,784.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		515,761.07	(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	2,021.60	Less Last Year	9,094.21
		(4b)	-7,072.61
			-7,072.61 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			59,096.66 (5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## 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	11,755.08	16,548.86
1112 District Levy - Personal Property	273.48	125.06
1190 Penalties and Interest on Taxes	127.39	116.33
1410 Individual Transportation Fees	1,936.00	1,494.00
1510 Interest Earnings	109.84	63.86
2220 County On-Schedule Trans Reimb	6,768.26	6,768.26
3210 State On-Schedule Trans Reimb	6,768.28	6,768.28
3444 State School Block Grant	339.89	387.32
3446 SB372 Block Grant Reimbursement	0.00	36.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>28,078.22</b>	<b>32,308.23</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	10,275.08	10,489.81
2XX Personal Services - Employee Benefits	870.00	780.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	11,192.38	13,163.10
4XX Purchased Property Services	108.36	56.52
6XX Supplies and Materials	5,326.02	6,085.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>27,771.84</b>	<b>30,574.68</b>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County

0316 Creston Elem

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						13,657.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						32,308.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,574.68	(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	156.58	Less Last Year	0.00	(4b)		156.58	
						156.58	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,548.00	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## 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	17,727.19	18,167.52
1112 District Levy - Personal Property	296.08	182.40
1190 Penalties and Interest on Taxes	87.76	110.23
1510 Interest Earnings	232.10	225.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	18,343.13	18,685.75

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	35,898.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,685.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	54,584.37	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## 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	5.98	1.25
1623 Milk Sales	2,119.40	1,949.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,125.38	1,950.25

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	2,293.90	2,208.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,293.90	2,208.20

### Schedule Of Changes Worksheet

Beginning Fund Balance		277.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,950.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,208.20 (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)
		19.80 (5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## 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	5,611.14	5,352.88
1112 District Levy - Personal Property	90.41	56.45
1190 Penalties and Interest on Taxes	39.52	40.20
1510 Interest Earnings	1.84	4.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,742.91</b>	<b>5,453.99</b>

### 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	5,600.00	5,250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>5,600.00</b>	<b>5,250.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	-60.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,453.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,250.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	143.81	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## 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	252.78	153.38
2240 County Retirement Distribution	60,998.27	56,665.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	61,251.05	56,818.41

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	32,121.95	32,167.61
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	0.00	2.91
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	4,689.28	4,750.75
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	4,689.28	4,921.81
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,579.62	4,423.09
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	2,552.24	2,630.53
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,689.78	1,928.32
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,971.59	6,353.74
<b>365 Indian Education for All - OTO &amp; Ongoing</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	45.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	56,293.74	57,224.47



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						31,250.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						56,818.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,224.47	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						30,844.60	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## 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
<b>152 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,153.88
<b>153 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,980.00
<b>210 Interest/local</b>	
1510 Interest Earnings	512.06
1900 Other Revenue from Local Sources	317.50
1920 Contributions/Donations from Private Sources	758.00
6100 Material Prior Period Revenue Adjustments	300.00
<b>210 Subtotal</b>	1,887.56
<b>323 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	19,024.00
<b>365 State OTO Indian Education for All</b>	
3290 State - Other State Grants	4,574.16
<b>366 State OTO Capital Invest &amp; Deferred Maintenance</b>	
3290 State - Other State Grants	14,425.27
<b>369 Miscellaneous State Grant</b>	
3290 State - Other State Grants	205.00
<b>551 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,267.60
<b>552 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,900.00
<b>783 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	1,519.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	54,936.68

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

PRC Program Function Object	2013 Value
<b>152 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	300.00
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	467.12
2XX Personal Services - Employee Benefits	287.74
5XX Other Purchased Services	99.02



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

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

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

PRC	Program	Function	Object	2013 Value
		<b>152 Subtotal</b>		1,153.88
<b>153</b>	<b>Title II Part A</b>			
	<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>			
	<b>1XXX Instruction</b>			
		1XX Personal Services - Salaries		560.00
		2XX Personal Services - Employee Benefits		45.27
	<b>221X Improvement of Instruction Services</b>			
		1XX Personal Services - Salaries		2,263.04
		2XX Personal Services - Employee Benefits		111.69
		<b>153 Subtotal</b>		2,980.00
<b>210</b>	<b>Interest/local</b>			
	<b>910 Food Services</b>			
	<b>31XX Food Services</b>			
		6XX Supplies and Materials		200.00
<b>323</b>	<b>Title I, Part A, Improving Basic Programs</b>			
	<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>			
	<b>24XX Support Services - School Administration</b>			
		1XX Personal Services - Salaries		1,906.40
		2XX Personal Services - Employee Benefits		392.14
	<b>420 Title I, Part A, Improving Basic Programs</b>			
	<b>1XXX Instruction</b>			
		1XX Personal Services - Salaries		11,052.23
		2XX Personal Services - Employee Benefits		4,540.14
	<b>221X Improvement of Instruction Services</b>			
		3XX Purchased Professional and Technical Services		750.00
	<b>24XX Support Services - School Administration</b>			
		1XX Personal Services - Salaries		309.40
		2XX Personal Services - Employee Benefits		73.69
		<b>323 Subtotal</b>		19,024.00
<b>369</b>	<b>Miscellaneous State Grant</b>			
	<b>329 State Miscellaneous Grants</b>			
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
		920 Resources Transferred to Other School Districts or Cooperatives		205.00
<b>548</b>	<b>Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>			
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>9999 Undistributed</b>			
		892 Material Prior Period Expenditure Adjustments		300.00
<b>551</b>	<b>Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>			
	<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>			
	<b>1XXX Instruction</b>			





# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						50,560.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,936.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,265.69	(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	7,283.43	(4b)		-7,283.43	
						-7,283.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						51,948.28	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
152 Title II, Part A, Teacher/Principal Train/Recruit	1,153.88	1,153.88	0.00
153 Title II Part A	2,980.00	2,980.00	0.00
210 Interest/local	1,887.56	200.00	1,687.56
323 Title I, Part A, Improving Basic Programs	19,024.00	19,024.00	0.00
365 State OTO Indian Education for All	4,574.16	0.00	4,574.16
366 State OTO Capital Invest & Deferred Maintenance	14,425.27	0.00	14,425.27
369 Miscellaneous State Grant	205.00	205.00	0.00
548 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	300.00	-300.00
551 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,267.60	7,267.60	0.00
552 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,900.00	1,900.00	0.00
783 IDEA Part B (Trans from Coop)	1,519.21	1,519.21	0.00
815 Artist in residence	0.00	11,716.00	-11,716.00
<b>Total</b>	<u>54,936.68</u>	<u>46,265.69</u>	<u>8,670.99</u>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## 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	20.91	13.53
5300 Operating Transfers from Other Funds	350.00	488.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	370.91	502.00

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,533.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	502.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,035.49	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## 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	11.81	6.98
3281 State Technology Aid	548.28	547.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>560.09</u>	<u>554.64</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 1XXX Instruction 4XX Purchased Property Services	575.25	682.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>575.25</u>	<u>682.59</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		1,164.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		554.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		682.59	(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)		1,036.71	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## 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	118.60	109.64
3290 State - Other State Grants	0.00	3,648.00
3445 State Combined Fund School Block Grant	5,812.62	5,953.86
3447 SB372 Combined Block Grant Reimbursement	0.00	107.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,931.22</b>	<b>9,819.48</b>

### 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	0.00	547.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>547.66</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	18,611.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,819.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	547.66	(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)	27,882.86	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.49	0.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.49	0.30

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	52.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.30	(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)	52.56	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## 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	46.07	31.97
1910 Rentals	965.46	564.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,011.53	596.17

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	5,633.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	596.17	(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)	6,229.64	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## 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
1111 District Levy - Real Property	10,066.93	10,195.33
1112 District Levy - Personal Property	166.00	102.29
1190 Penalties and Interest on Taxes	114.33	77.54
1510 Interest Earnings	196.53	182.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10,543.79</b>	<b>10,557.66</b>

### 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		
4XX Purchased Property Services	820.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>820.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		30,523.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,557.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		41,081.55	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## 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
1510 Interest Earnings	18.82	11.46
1700 Student Extracurricular Activity Receipts	1,212.42	332.50
6100 Material Prior Period Revenue Adjustments	38.40	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,269.64	343.96

### 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	1,015.74	323.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,015.74	323.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,214.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	343.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	323.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2,235.78	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	221,477.04	223,492.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,275.74	2,591.92
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	7,464.46	7,082.39
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	14,790.50
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	5,600.00	5,250.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,811.96
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,811.96

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,603.68
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,889.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	47,929.19
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

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	43,371.94	0.00	0.00	0.00	
280	1XXX	2XX	2,500.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	538.04	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,519.21	0.00	0.00	0.00	
<b>Totals</b>			47,929.19	0.00	0.00	0.00	47,929.19

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	132,400.00	0.00	0.00	0.00	132,400.00
*** Buildings	380,668.77	0.00	14,790.50	0.00	395,459.27
Machinery and Equipment	108,731.20	0.00	0.00	0.00	108,731.20
Totals at Historical Cost	621,799.97	0.00	14,790.50	0.00	636,590.47
Less Accumulated Depreciation For:					
Building Accum	207,462.69	-559.38	9,890.39	0.00	216,793.70
Machinery and Equipment Accum	28,981.05	0.00	14,825.66	0.00	43,806.71
Total Accumulated Depreciation	236,443.74	-559.38	24,716.05	0.00	260,600.41
Governmental Activities, Capital Assets, net	385,356.23	559.38	-9,925.55	0.00	375,990.06

\* 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
Transportation (27XX)	12,375.79	0.00	0.00
Unallocated	12,340.26	0.00	0.00
Total Depreciation for FY2013	24,716.05	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0316-50648978

15 Flathead County  
0316 Creston Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	11,294.74	1,647.59	0.00	0.00	12,942.33	0.00	12,942.33
Total Governmental Activity							
Long-Term Liabilities	11,294.74	1,647.59	0.00	0.00	12,942.33	0.00	12,942.33

\* 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.