



# Trustees' Financial Summary

FY2012-13

Submit ID: 9695-51891011

15 Flathead County  
9695 Flathead County Coop

**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:** Amber Yoder

**Phone #:** (406) 257-1857

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

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

**Chair, Board of Trustees:**

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

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

**County Superintendent:** Marcia Sheffels

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

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

## Software

Accounting Package: Black Mountain

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

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

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



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## Project Reporter Codes

| PRC | Title                          | Project Type | Project Number  | CFDA #  |
|-----|--------------------------------|--------------|-----------------|---------|
| 120 | Kila                           | LOCAL        |                 |         |
| 127 | Pleasant Valley                | LOCAL        |                 |         |
| 135 | Swan Lake/Salmon Prairie       | LOCAL        |                 |         |
| 150 | Deer Park                      | LOCAL        |                 |         |
| 160 | Trego                          | LOCAL        |                 |         |
| 210 | Revolving/Interest             | LOCAL        |                 |         |
| 215 | Compensated Absence/Retirement | LOCAL        |                 |         |
| 225 | Professional Development       | LOCAL        |                 |         |
| 240 | Severe Comm Disorder Program   | LOCAL        |                 |         |
| 250 | Medicaid                       | STATE        | 159695          | State   |
| 260 | Medicaid / MAC                 | LOCAL        |                 |         |
| 275 | NW CASE                        | LOCAL        |                 |         |
| 277 | Flex Acct Gains in Trust       | LOCAL        |                 |         |
| 733 | IDEA Preschool                 | FEDERAL      | 159695 7913allo | 84.173A |
| 743 | IDEA Part B                    | FEDERAL      | 159695 7713allo | 84.027  |
| 772 | IDEA Part B                    | FEDERAL      | 159695 7712allo | 84.027  |
| 792 | IDEA Preschool                 | FEDERAL      | 159695 7912allo | 84.173A |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | General Fund<br>(01) | Transportation Fund<br>(10) | Bus Depreciation Fund<br>(11) | School Food Services Fund<br>(12) |
|---------------------------------------|--|----------------------|-----------------------------|-------------------------------|-----------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                      |                             |                               |                                   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                      |                             |                               |                                   |
| 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>                     |                      |                             |                               |                                   |
| <b>LIABILITIES</b>                    |  |                      |                             |                               |                                   |
| 21                                    | Payable to Other Funds (601-606)                         |                      |                             |                               |                                   |
| 22                                    | Due to Other Governments (611)                           |                      |                             |                               |                                   |
| 24                                    | Other Current Liabilities (621-679)                      |                      |                             |                               |                                   |
| 25                                    | Deferred Revenue (680)                                   |                      |                             |                               |                                   |
| 26                                    | Other Liabilities (690-699)                              |                      |                             |                               |                                   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                      |                             |                               |                                   |
| <b>FUND BALANCE/EQUITY</b>            |  |                      |                             |                               |                                   |
| 36                                    | Reserve for Inventories (951)                            |                      |                             |                               |                                   |
| 37                                    | Reserve for Encumbrances (953)                           |                      |                             |                               |                                   |
| 48                                    | Fund Balance for Budget                                  |                      |                             |                               |                                   |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                      |                             |                               |                                   |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                      |                             |                               |                                   |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Tuition Fund<br>(13) | Retirement Fund<br>(14) | Miscellaneous Programs Fund<br>(15) | Adult Education Fund<br>(17) |
|---------------------------------------|--|----------------------|-------------------------|-------------------------------------|------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                      |                         |                                     |                              |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                      | 3,341.99                | 313,219.49                          |                              |
| 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)                         |                      |                         | 127,871.00                          |                              |
| 06                                    | Other Current Assets (190-210)                           |                      |                         |                                     |                              |
| 07                                    | Inventories (220 & 230)                                  |                      |                         |                                     |                              |
| 08                                    | Prepaid Expenses (240)                                   |                      |                         |                                     |                              |
| 09                                    | Deposits (250)   |                      |                         |                                     |                              |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                      | 3,341.99                | 441,090.49                          |                              |
| <b>LIABILITIES</b>                    |  |                      |                         |                                     |                              |
| 21                                    | Payable to Other Funds (601-606)                         |                      |                         |                                     |                              |
| 22                                    | Due to Other Governments (611)                           |                      |                         | 383.00                              |                              |
| 24                                    | Other Current Liabilities (621-679)                      |                      |                         |                                     |                              |
| 25                                    | Deferred Revenue (680)                                   |                      |                         |                                     |                              |
| 26                                    | Other Liabilities (690-699)                              |                      |                         |                                     |                              |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                      |                         | 383.00                              |                              |
| <b>FUND BALANCE/EQUITY</b>            |  |                      |                         |                                     |                              |
| 36                                    | Reserve for Inventories (951)                            |                      |                         |                                     |                              |
| 37                                    | Reserve for Encumbrances (953)                           |                      |                         |                                     |                              |
| 48                                    | Fund Balance for Budget                                  |                      | 3,341.99                | 440,707.49                          |                              |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                      | 3,341.99                | 440,707.49                          |                              |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                      | 3,341.99                | 441,090.49                          |                              |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Traffic Education Fund (18) | Non-Operating Fund (19) | Lease-Rental Fund (20) | Compensated Absence Fund (21) |
|---------------------------------------|--|-----------------------------|-------------------------|------------------------|-------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                             |                         |                        |                               |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                             |                         |                        |                               |
| 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>                     |                             |                         |                        |                               |
| <b>LIABILITIES</b>                    |  |                             |                         |                        |                               |
| 21                                    | Payable to Other Funds (601-606)                         |                             |                         |                        |                               |
| 22                                    | Due to Other Governments (611)                           |                             |                         |                        |                               |
| 24                                    | Other Current Liabilities (621-679)                      |                             |                         |                        |                               |
| 25                                    | Deferred Revenue (680)                                   |                             |                         |                        |                               |
| 26                                    | Other Liabilities (690-699)                              |                             |                         |                        |                               |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                             |                         |                        |                               |
| <b>FUND BALANCE/EQUITY</b>            |  |                             |                         |                        |                               |
| 36                                    | Reserve for Inventories (951)                            |                             |                         |                        |                               |
| 37                                    | Reserve for Encumbrances (953)                           |                             |                         |                        |                               |
| 48                                    | Fund Balance for Budget                                  |                             |                         |                        |                               |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                             |                         |                        |                               |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                             |                         |                        |                               |



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## Balance Sheet

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



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Technology Fund<br>(28) | Flexibility Fund<br>(29) | Permanent Endowment Fund<br>(45) | Debt Service Fund<br>(50) |
|---------------------------------------|--|-------------------------|--------------------------|----------------------------------|---------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                         |                          |                                  |                           |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                         |                          |                                  |                           |
| 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>                     |                         |                          |                                  |                           |
| <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                                  |                         |                          |                                  |                           |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                         |                          |                                  |                           |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                         |                          |                                  |                           |



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

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



# Trustees' Financial Summary

FY2012-13

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15 Flathead County  
9695 Flathead County Coop

## 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) |   | 256,708.39                     |                              |                                    |
| 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>                     |   | 256,708.39                     |                              |                                    |
| <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                                    |   | 256,708.39                     |                              |                                    |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |   | 256,708.39                     |                              |                                    |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |   | 256,708.39                     |                              |                                    |



# Trustees' Financial Summary

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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Payroll Fund<br>(86) | Claims Fund<br>(87) | Investment Earnings Clearing Fund<br>(88) | Retirement/COBRA Insurance Fund<br>(89) |
|---------------------------------------|--|----------------------|---------------------|---|---|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                      |                     |   |   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 621.50               | 2,370.95            |   |   |
| 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>                     | 621.50               | 2,370.95            |   |   |
| <b>LIABILITIES</b>                    |  |                      |                     |   |   |
| 21                                    | Payable to Other Funds (601-606)                         |                      |                     |   |   |
| 22                                    | Due to Other Governments (611)                           |                      |                     |   |   |
| 23                                    | Warrants Payable (620)                                   | 621.50               | 2,370.95            |   |   |
| 24                                    | Other Current Liabilities (621-679)                      |                      |                     |   |   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 621.50               | 2,370.95            |   |   |
| <b>FUND BALANCE/EQUITY</b>            |  |                      |                     |   |   |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                      |                     |   |   |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 621.50               | 2,370.95            |   |   |



# Trustees' Financial Summary

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## Balance Sheet

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



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Agency - E<br>(94) | Cafeteria/Flex Plan<br>Fund<br>(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

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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   | 72.42      | 66.90      |
| 2240 County Retirement Distribution  | 43,947.59  | 21,711.64  |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 44,020.01  | 21,778.54  |

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

| PRC Program Function Object  | 2012 Value | 2013 Value |
|--|------------|------------|
| 280 Special Education - Local and State<br>1XXX Instruction<br>2XX Personal Services - Employee Benefits | 29,612.99  | 35,097.49  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>               | 29,612.99  | 35,097.49  |

### Schedule Of Changes Worksheet

|  |      |           |      |
|--|------|-----------|------|
| Beginning Fund Balance   |      | 16,660.94 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      | 21,778.54 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      | 35,097.49 | (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)  |      | 3,341.99  | (5)  |



# Trustees' Financial Summary

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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 |
|--|------------|
| <b>210 Revolving/Interest</b>  |            |
| 1510 Interest Earnings   | 3,788.95   |
| <b>215 Compensated Absence/Retirement</b>  |            |
| 9710 Residual Equity Transfers In  | 11,000.00  |
| <b>225 Professional Development</b>  |            |
| 1950 Services Provided Other School Districts or Coops                                   | 2,466.78   |
| 9710 Residual Equity Transfers In  | 22,128.77  |
| <b>225 Subtotal</b>  | 24,595.55  |
| <b>240 Severe Comm Disorder Program</b>  |            |
| 1950 Services Provided Other School Districts or Coops                                   | 58,758.57  |
| 9710 Residual Equity Transfers In  | 16,000.00  |
| <b>240 Subtotal</b>  | 74,758.57  |
| <b>250 Medicaid</b>  |            |
| 3355 Medicaid - Miscellaneous  | 29,012.88  |
| <b>260 Medicaid / MAC</b>  |            |
| 3357 Montana Administrative Claiming Reimbursement                                       | 3,963.34   |
| <b>275 NW CASE</b>   |            |
| 1950 Services Provided Other School Districts or Coops                                   | 4,500.00   |
| <b>277 Flex Acct Gains in Trust</b>  |            |
| 6100 Material Prior Period Revenue Adjustments   | 564.84     |
| <b>733 IDEA Preschool</b>  |            |
| 4570 IDEA Preschool  | 20,027.00  |
| <b>743 IDEA Part B</b>   |            |
| 4560 IDEA, Part B, Children with Disabilities  | 457,946.00 |
| <b>772 IDEA Part B</b>   |            |
| 4560 IDEA, Part B, Children with Disabilities  | 0.47       |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 630,157.60 |

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

| PRC Program Function Object                          | 2013 Value |
|--|------------|
| <b>225 Professional Development</b>                  |            |
| <b>280 Special Education - Local and State</b>       |            |
| <b>221X Improvement of Instruction Services</b>      |            |
| 5XX Other Purchased Services                         | 5,373.31   |
| <b>24XX Support Services - School Administration</b> |            |
| 6XX Supplies and Materials                           | 59.24      |



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

| PRC Program Function Object   | 2013 Value |
|---|------------|
| <b>225 Professional Development</b>   |            |
| <b>225 Subtotal</b>   | 5,432.55   |
| <b>240 Severe Comm Disorder Program</b>                                     |            |
| <b>280 Special Education - Local and State</b>                              |            |
| <b>21XX Support Services - Students</b>                                     |            |
| 1XX Personal Services - Salaries  | 71,952.64  |
| 2XX Personal Services - Employee Benefits                                   | 13,424.28  |
| 6XX Supplies and Materials  | 1,899.11   |
| <b>221X Improvement of Instruction Services</b>                             |            |
| 3XX Purchased Professional and Technical Services                           | 351.00     |
| 5XX Other Purchased Services  | 75.00      |
| <b>24XX Support Services - School Administration</b>                        |            |
| 3XX Purchased Professional and Technical Services                           | 300.00     |
| <b>25XX Support Services - Business</b>                                     |            |
| 6XX Supplies and Materials  | 500.00     |
| <b>26XX Operation and Maintenance of Plant Services</b>                     |            |
| 5XX Other Purchased Services  | 400.00     |
| <b>62XX Resources Transferred to Other School Districts or Cooperatives</b> |            |
| 920 Resources Transferred to Other School Districts or Cooperatives         | 12,000.00  |
| <b>240 Subtotal</b>   | 100,902.03 |
| <b>250 Medicaid</b>   |            |
| <b>280 Special Education - Local and State</b>                              |            |
| <b>21XX Support Services - Students</b>                                     |            |
| 3XX Purchased Professional and Technical Services                           | 3,402.75   |
| 6XX Supplies and Materials  | 1,731.05   |
| <b>999 Undistributed</b>  |            |
| <b>9999 Undistributed</b>   |            |
| 971 Residual Equity Transfers Out   | 16,000.00  |
| <b>250 Subtotal</b>   | 21,133.80  |
| <b>275 NW CASE</b>  |            |
| <b>280 Special Education - Local and State</b>                              |            |
| <b>221X Improvement of Instruction Services</b>                             |            |
| 5XX Other Purchased Services  | 6,300.00   |
| <b>24XX Support Services - School Administration</b>                        |            |
| 6XX Supplies and Materials  | 33.40      |
| <b>275 Subtotal</b>   | 6,333.40   |
| <b>277 Flex Acct Gains in Trust</b>   |            |
| <b>1XX Regular Education Programs - Elementary/Secondary</b>                |            |
| <b>21XX Support Services - Students</b>                                     |            |



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

### 15 - Miscellaneous Programs Fund

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

| PRC   | Program | Function | Object  | 2013 Value       |
|---|---------|----------|---|------------------|
| <b>277 Flex Acct Gains in Trust</b>   |         |          |   |                  |
| <b>1XX Regular Education Programs - Elementary/Secondary</b>                |         |          |   |                  |
| <b>21XX Support Services - Students</b>                                     |         |          |   |                  |
|   |         |          | 2XX Personal Services - Employee Benefits                               | 315.00           |
| <b>24XX Support Services - School Administration</b>                        |         |          |   |                  |
|   |         |          | 2XX Personal Services - Employee Benefits                               | 63.00            |
| <b>25XX Support Services - Business</b>                                     |         |          |   |                  |
|   |         |          | 2XX Personal Services - Employee Benefits                               | 52.50            |
| <b>277 Subtotal</b>   |         |          |   | <hr/> 430.50     |
| <b>733 IDEA Preschool</b>   |         |          |   |                  |
| <b>457 IDEA Preschool</b>   |         |          |   |                  |
| <b>21XX Support Services - Students</b>                                     |         |          |   |                  |
|   |         |          | 3XX Purchased Professional and Technical Services                       | 19,944.60        |
|   |         |          | 6XX Supplies and Materials  | 82.40            |
| <b>733 Subtotal</b>   |         |          |   | <hr/> 20,027.00  |
| <b>743 IDEA Part B</b>  |         |          |   |                  |
| <b>456 IDEA, Part B, Children with Disabilities</b>                         |         |          |   |                  |
| <b>21XX Support Services - Students</b>                                     |         |          |   |                  |
|   |         |          | 1XX Personal Services - Salaries  | 143,718.53       |
|   |         |          | 2XX Personal Services - Employee Benefits                               | 40,205.50        |
|   |         |          | 3XX Purchased Professional and Technical Services                       | 26,453.75        |
|   |         |          | 5XX Other Purchased Services  | 2,604.84         |
|   |         |          | 6XX Supplies and Materials  | 60.75            |
| <b>221X Improvement of Instruction Services</b>                             |         |          |   |                  |
|   |         |          | 3XX Purchased Professional and Technical Services                       | 7,378.90         |
| <b>24XX Support Services - School Administration</b>                        |         |          |   |                  |
|   |         |          | 1XX Personal Services - Salaries  | 83,582.00        |
|   |         |          | 2XX Personal Services - Employee Benefits                               | 20,282.11        |
|   |         |          | 6XX Supplies and Materials  | 3,674.88         |
|   |         |          | 810 Dues and Fees   | 784.00           |
| <b>25XX Support Services - Business</b>                                     |         |          |   |                  |
|   |         |          | 5XX Other Purchased Services  | 4,448.12         |
| <b>26XX Operation and Maintenance of Plant Services</b>                     |         |          |   |                  |
|   |         |          | 4XX Purchased Property Services   | 4,855.41         |
|   |         |          | 5XX Other Purchased Services  | 11,466.00        |
|   |         |          | 6XX Supplies and Materials  | 6,851.52         |
|   |         |          | 7XX Property and Equipment Acquisition                                  | 25,000.00        |
| <b>62XX Resources Transferred to Other School Districts or Cooperatives</b> |         |          |   |                  |
|   |         |          | 930 Federal/State Grant Resources Transferred to Other Districts or Coc | 76,579.69        |
| <b>743 Subtotal</b>   |         |          |   | <hr/> 457,946.00 |



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

### 15 - Miscellaneous Programs Fund

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

| PRC  | Program     | Function                                 | Object                           | 2013 Value |
|--|-------------|--|----------------------------------|------------|
| 772  | IDEA Part B |  |                                  |            |
|  | 456         | IDEA, Part B, Children with Disabilities |                                  |            |
|  |             | 21XX                                     | Support Services - Students      |            |
|  |             |  | 1XX Personal Services - Salaries | 0.47       |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |             |  |                                  | 612,205.75 |

#### Schedule Of Changes Worksheet

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 422,755.64 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 630,157.60 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 612,205.75 | (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)  |      |                |      |      | 440,707.49 | (5) |

#### Project Reporter Summaries

| Project Reporter                   | Revenues   | Expenditures | Difference |
|------------------------------------|------------|--------------|------------|
| 210 Revolving/Interest             | 3,788.95   | 0.00         | 3,788.95   |
| 215 Compensated Absence/Retirement | 11,000.00  | 0.00         | 11,000.00  |
| 225 Professional Development       | 24,595.55  | 5,432.55     | 19,163.00  |
| 240 Severe Comm Disorder Program   | 74,758.57  | 100,902.03   | -26,143.46 |
| 250 Medicaid                       | 29,012.88  | 21,133.80    | 7,879.08   |
| 260 Medicaid / MAC                 | 3,963.34   | 0.00         | 3,963.34   |
| 275 NW CASE                        | 4,500.00   | 6,333.40     | -1,833.40  |
| 277 Flex Acct Gains in Trust       | 564.84     | 430.50       | 134.34     |
| 733 IDEA Preschool                 | 20,027.00  | 20,027.00    | 0.00       |
| 743 IDEA Part B                    | 457,946.00 | 457,946.00   | 0.00       |
| 772 IDEA Part B                    | 0.47       | 0.47         | 0.00       |
| <b>Total</b>                       | 630,157.60 | 612,205.75   | 17,951.85  |



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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 |
|--|------------|------------|
| 3233 State Special Education - Direct Payments to Cooperatives                           | 219,248.77 | 226,945.82 |
| 3234 Quality Educator - Direct payment to Cooperatives                                   | 27,073.80  | 25,857.00  |
| 5710 Special Education Resources Transferred from Other School Districts or Cooperatives | 40,620.20  | 41,993.07  |
| <b>127 Pleasant Valley</b>   |            |            |
| 5710 Special Education Resources Transferred from Other School Districts or Cooperatives | 0.00       | 2,137.83   |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 286,942.77 | 296,933.72 |

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

| PRC Program Function Object                             | 2012 Value | 2013 Value |
|---|------------|------------|
| <b>280 Special Education - Local and State</b>          |            |            |
| <b>21XX Support Services - Students</b>                 |            |            |
| 1XX Personal Services - Salaries                        | 114,247.00 | 141,794.59 |
| 2XX Personal Services - Employee Benefits               | 14,670.36  | 19,270.14  |
| 3XX Purchased Professional and Technical Services       | 24,891.50  | 33,708.79  |
| 5XX Other Purchased Services                            | 8,117.31   | 11,178.13  |
| 6XX Supplies and Materials                              | 5,515.50   | 5,312.50   |
| <b>221X Improvement of Instruction Services</b>         |            |            |
| 3XX Purchased Professional and Technical Services       | 3,525.00   | 0.00       |
| 5XX Other Purchased Services                            | 1,443.93   | 1,248.54   |
| <b>222X Educational Media Services</b>                  |            |            |
| 4XX Purchased Property Services                         | 315.00     | 0.00       |
| <b>23XX Support Services - General Administration</b>   |            |            |
| 3XX Purchased Professional and Technical Services       | 0.00       | 437.50     |
| <b>24XX Support Services - School Administration</b>    |            |            |
| 3XX Purchased Professional and Technical Services       | 8,190.00   | 6,096.00   |
| 5XX Other Purchased Services                            | 1,974.37   | 2,433.00   |
| 6XX Supplies and Materials                              | 7,294.99   | 1,945.00   |
| 8XX Other Expenditures                                  | 817.00     | 0.00       |
| <b>25XX Support Services - Business</b>                 |            |            |
| 1XX Personal Services - Salaries                        | 24,218.14  | 25,612.92  |
| 2XX Personal Services - Employee Benefits               | 6,138.00   | 5,020.00   |
| 3XX Purchased Professional and Technical Services       | 252.29     | 0.00       |
| 5XX Other Purchased Services                            | 5,837.60   | 757.25     |
| 6XX Supplies and Materials                              | 654.81     | 2,024.93   |
| 8XX Other Expenditures                                  | 150.00     | 183.10     |
| <b>26XX Operation and Maintenance of Plant Services</b> |            |            |
| 1XX Personal Services - Salaries                        | 0.00       | 4,257.76   |
| 4XX Purchased Property Services                         | 18,013.36  | 2,610.60   |
| 5XX Other Purchased Services                            | 11,711.76  | 0.00       |
| 6XX Supplies and Materials                              | 8,200.95   | 1,122.80   |



# Trustees' Financial Summary

FY2012-13

Submit ID: 9695-51891011

15 Flathead County  
9695 Flathead County Coop

## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement 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 |   |                   |                   |
|  |                          | 26XX                                | Operation and Maintenance of Plant Services                         |                   |                   |
|  |                          |                                     | 7XX Property and Equipment Acquisition                              | 39,424.61         | 0.00              |
|  |                          |                                     | 8XX Other Expenditures  | 3,254.47          | 4,093.80          |
|  |                          | 4XXX                                | Facilities Acquisition and Construction Services                    |                   |                   |
|  |                          |                                     | 7XX Property and Equipment Acquisition                              | 409,122.80        | 0.00              |
|  | 999                      | Undistributed                       |   |                   |                   |
|  |                          | 9999                                | Undistributed   |                   |                   |
|  |                          |                                     | 971 Residual Equity Transfers Out                                   | 11,020.00         | 19,500.00         |
| 120  | Kila                     |                                     |   |                   |                   |
|  | 280                      | Special Education - Local and State |   |                   |                   |
|  |                          | 221X                                | Improvement of Instruction Services                                 |                   |                   |
|  |                          |                                     | 6XX Supplies and Materials  | 0.00              | 785.32            |
|  |                          | 222X                                | Educational Media Services  |                   |                   |
|  |                          |                                     | 6XX Supplies and Materials  | 0.00              | 2,004.57          |
|  |                          | 120                                 | Subtotal  | 0.00              | 2,789.89          |
| 127  | Pleasant Valley          |                                     |   |                   |                   |
|  | 999                      | Undistributed                       |   |                   |                   |
|  |                          | 9999                                | Undistributed   |                   |                   |
|  |                          |                                     | 971 Residual Equity Transfers Out                                   | 0.00              | 13,628.77         |
| 135  | Swan Lake/Salmon Prairie |                                     |   |                   |                   |
|  | 280                      | Special Education - Local and State |   |                   |                   |
|  |                          | 222X                                | Educational Media Services  |                   |                   |
|  |                          |                                     | 6XX Supplies and Materials  | 0.00              | 346.00            |
| 150  | Deer Park                |                                     |   |                   |                   |
|  | 280                      | Special Education - Local and State |   |                   |                   |
|  |                          | 221X                                | Improvement of Instruction Services                                 |                   |                   |
|  |                          |                                     | 5XX Other Purchased Services  | 0.00              | 338.00            |
|  |                          | 222X                                | Educational Media Services  |                   |                   |
|  |                          |                                     | 6XX Supplies and Materials  | 0.00              | 1,921.73          |
|  |                          | 150                                 | Subtotal  | 0.00              | 2,259.73          |
| 160  | Trego                    |                                     |   |                   |                   |
|  | 280                      | Special Education - Local and State |   |                   |                   |
|  |                          | 62XX                                | Resources Transferred to Other School Districts or Cooperatives     |                   |                   |
|  |                          |                                     | 920 Resources Transferred to Other School Districts or Cooperatives | 0.00              | 11,165.70         |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |                          |                                     |   | <b>729,000.75</b> | <b>318,797.44</b> |



# Trustees' Financial Summary

FY2012-13

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15 Flathead County  
9695 Flathead County Coop

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

### Schedule Of Changes Worksheet

|  |      |                |      |      |  |            |          |
|--|------|----------------|------|------|--|------------|----------|
| Beginning Fund Balance   |      |                |      |      |  | 278,572.11 | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |  | 296,933.72 | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |  | 318,797.44 | (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)  |      |                |      |      |  | 256,708.39 | (5)      |

### 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                            | 34,477.00  | 36,774.00  |
| 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                            | 0.00       | 0.00       |
| XX   | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 0.00       | 0.00       |
| XX   | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions                     | 0.00       | 0.00       |
| XX   | XXX 26XX 41X | Energy Utility Services                                     | 1,156.26   | 1,540.14   |
| XX   | XXX 4XXX 710 | Land  | 98,175.81  | 0.00       |
| XX   | XXX 4XXX 715 | Land Improvements   | 5,990.00   | 0.00       |
| XX   | XXX 4XXX 720 | Purchase of Existing Buildings                              | 290,280.99 | 0.00       |
| XX   | XXX 4XXX 725 | Major Construction Services                                 | 20,666.00  | 0.00       |
| XX   | XXX 4XXX 73X | Major Equipment-New   | 0.00       | 0.00       |
| XX   | XXX 4XXX 74X | Major Equipment-Replacement                                 | 0.00       | 0.00       |
| XX   | XXX XXXX 561 | Tuition to Other School Districts Within the State          | 0.00       | 0.00       |
| XX   | XXX XXXX 562 | Tuition to Other School Districts Outside the State         | 0.00       | 0.00       |
| XX   | XXX XXXX 563 | Educational Fees to Detention Facilities                    | 0.00       | 0.00       |



# Trustees' Financial Summary

FY2012-13

Submit ID: 9695-51891011

15 Flathead County  
9695 Flathead County Coop

## Special Education Reversion

### Special Education Allowable Cost Payments:

- a. Instructional Block Grant Entitlement
- b. Related Services Block Grant Entitlement
- c. Total Entitlements Subject to Reversion

### Prorated Cooperative Cost Payments:

- d. Related Services Block Grant Entitlement (paid to coop)
- e. Minimum Special Education Expenditures to Avoid Reversion  
[(c) \* (1.33)] + [(d) \* (0.33)]
- f. Grand Total Allowable Special Education Expenditures (See attached worksheet) 0.00
- g. Special Education Reversion Amount  
If f = 0 then c = reversion ELSE  
If (e - f) is > 0, then [(e - f) \* 0.75] = reversion 0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2015 Maximum Budget: 75%**



# Trustees' Financial Summary

FY2012-13

Submit ID: 9695-51891011

15 Flathead County  
9695 Flathead County Coop

## Special Education Reversion

| Program       | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 |      |
|---------------|----------|--------|---------|---------|---------|---------|------|
| 280           | 1XXX     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 1XXX     | 2XX    | 0.00    | 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    | 0.00    | 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    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| <b>Totals</b> |          |        | 0.00    | 0.00    | 0.00    | 0.00    | 0.00 |

*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: 9695-51891011

15 Flathead County  
9695 Flathead County Coop

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

| <b>Governmental Activities:*</b>             | <b>Beginning<br/>Balance</b> | <b>Adjust-<br/>ments</b> | <b>Additions</b> | <b>Removals</b> | <b>Ending<br/>Balance</b> |
|--|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land   | 99,175.81                    | 0.00                     | 0.00             | 0.00            | 99,175.81                 |
| Land Improvements                            | 5,990.00                     | 0.00                     | 0.00             | 0.00            | 5,990.00                  |
| Buildings                                    | 315,946.99                   | 0.00                     | 0.00             | 0.00            | 315,946.99                |
| Machinery and Equipment                      | 122,699.61                   | 0.00                     | 25,000.00        | 0.00            | 147,699.61                |
| Totals at Historical Cost                    | 543,812.41                   | 0.00                     | 25,000.00        | 0.00            | 568,812.41                |
| Less Accumulated Depreciation For:           |                              |                          |                  |                 |                           |
| Improvement Accum                            | 74.88                        | 0.00                     | 299.50           | 0.00            | 374.38                    |
| Building Accum                               | 6,422.27                     | 0.00                     | 6,594.49         | 0.00            | 13,016.76                 |
| Machinery and Equipment Accum                | 50,701.79                    | 0.00                     | 12,903.28        | 0.00            | 63,605.07                 |
| Total Accumulated Depreciation               | 57,198.94                    | 0.00                     | 19,797.27        | 0.00            | 76,996.21                 |
| Governmental Activities, Capital Assets, net | 486,613.47                   | 0.00                     | 5,202.73         | 0.00            | 491,816.20                |

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

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

| <b>Depreciation by Function for FY2013</b> | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Adjustments</b> |
|--|------------------------------------|-------------------------------------|--------------------|
| School Administration (24XX)               | 1,074.20                           | 0.00                                | 0.00               |
| Operations and Maintenance (26XX)          | 11,829.08                          | 0.00                                | 0.00               |
| Unallocated                                | 6,893.99                           | 0.00                                | 0.00               |
| Total Depreciation for FY2013              | 19,797.27                          | 0.00                                | 0.00               |

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 9695-51891011

15 Flathead County  
9695 Flathead County Coop

## Schedule of Changes in Long-Term Liabilities

|                                 | (a)                                | (b)                              | (c)                   | (d)                               | (e)   | (f)                                 | (g)                                    |
|---------------------------------|------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|-------------------------------------|--|
|                                 | Beginning<br>Balance<br>(7/1/2012) | New Debt<br>& Other<br>Additions | Principal<br>Payments | Refunding<br>& Other<br>Reduction | Ending<br>Balance<br>(6/30/2013)<br>[a + b - c - d] | Current<br>Portion<br>Due<br>FY2014 | Long-Term<br>Portion<br>Due<br>FY2015- |
| <b>Governmental Activities*</b> |                                    |                                  |                       |                                   |   |                                     |  |
| Compensated Absences            | 35,646.95                          | 0.00                             | 0.00                  | 21,450.94                         | 14,196.01   | 0.00                                | 14,196.01                              |
| Total Governmental Activity     |                                    |                                  |                       |                                   |   |                                     |  |
| Long-Term Liabilities           | 35,646.95                          | 0.00                             | 0.00                  | 21,450.94                         | 14,196.01   | 0.00                                | 14,196.01                              |

\* 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.