



Trustees' Financial Summary

FY2012-13

Submit ID: 0323-98659631

15 Flathead County

0323 Kila Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Sharon Leach

Phone #: (406) 257-2428

(Signature)

(Date)

Chair, Board of Trustees: Cynthia Frech

(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 #
123	Gifted and Talented	STATE	1503231313	State
142	Title II Part A	FEDERAL	1503231412	84.367
173	Title II Part A	FEDERAL	1503231413	84.367
195	Latch Key	LOCAL		
205	5th Grade-ExtraCurr	LOCAL		
207	7th Grade-ExtraCurr	LOCAL		
208	8th Grade-ExtraCurr	LOCAL		
210	Interest/local	LOCAL		
211	Pop-ExtraCurricular	LOCAL		
214	Extra Curricular B	LOCAL		
245	Donation-Smirnow	LOCAL		
258	Autism Project	LOCAL		
260	Miscellaneous-ExtraCurr	LOCAL		
270	Yearbook-ExtraCurr	LOCAL		
300	Miscellaneous	LOCAL		
312	Title I, Part A, Improving Basic Programs	FEDERAL	1503233112	84.010A
329	Multi-District Incentive Payment	STATE		
343	Title I, Part A, Improving Basic Programs	FEDERAL	1503233113	84.010A
365	State OTO Indian Education for All	STATE		state
367	State OTO FullTime Kindergarten Startup	STATE		state
541	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A100829	84.358A
773	IDEA Part B (Trans from Coop)	FEDERAL	1596957713	84.027A
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	110,937.65	3,835.09		16,754.92
02	Taxes Receivable - Real and Personal (120-149)	18,864.64	903.97		
03	Taxes Receivable - Protested (150-159)	1,435.18	68.41		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	131,237.47	4,807.47		16,754.92
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	20,299.82	972.38		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	20,299.82	972.38		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	37,856.75			
48	Fund Balance for Budget	73,080.90	3,835.09		16,754.92
52	TOTAL FUND BALANCE/EQUITY	110,937.65	3,835.09		16,754.92
53	TOTAL LIABILITIES AND FUND BALANCE	131,237.47	4,807.47		16,754.92



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-3,417.44	59,730.08	16,095.69	
02	Taxes Receivable - Real and Personal (120-149)	4,033.91			
03	Taxes Receivable - Protested (150-159)	344.71			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,630.10	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	961.18	59,730.08	23,725.79	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,378.62		609.65	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,378.62		609.65	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-3,417.44	59,730.08	23,116.14	
52	TOTAL FUND BALANCE/EQUITY	-3,417.44	59,730.08	23,116.14	
53	TOTAL LIABILITIES AND FUND BALANCE	961.18	59,730.08	23,725.79	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			381.64	4,619.78
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			381.64	4,619.78
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			381.64	4,619.78
52	TOTAL FUND BALANCE/EQUITY			381.64	4,619.78
53	TOTAL LIABILITIES AND FUND BALANCE			381.64	4,619.78



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,085.05	5,594.42		
02	Taxes Receivable - Real and Personal (120-149)				780.35
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,085.05	5,594.42		780.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				780.35
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				780.35
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	6,085.05	5,594.42		
52	TOTAL FUND BALANCE/EQUITY	6,085.05	5,594.42		
53	TOTAL LIABILITIES AND FUND BALANCE	6,085.05	5,594.42		780.35



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,088.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,088.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,088.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,088.00			
53	TOTAL LIABILITIES AND FUND BALANCE	1,088.00			



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



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Balance Sheet

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



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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))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,720.16	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			7,720.16	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			7,720.16	
52	TOTAL FUND BALANCE/EQUITY			7,720.16	
53	TOTAL LIABILITIES AND FUND BALANCE			7,720.16	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,070.59	14,138.11		
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	1,070.59	14,138.11		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,070.59	14,138.11		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	1,070.59	14,138.11		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,070.59	14,138.11		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	233,585.87	250,098.44
1112 District Levy - Personal Property	5,984.88	4,670.47
1113 District Levy - Heavy Motor Vehicles	121.14	171.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	649.23	0.00
1190 Penalties and Interest on Taxes	2,985.70	2,618.91
1510 Interest Earnings	1,028.97	517.11
1900 Other Revenue from Local Sources	15.09	0.00
3110 Direct State Aid	403,267.63	431,266.89
3111 Quality Educator	46,758.58	46,758.58
3112 At Risk Student	7,378.41	7,432.03
3113 Indian Education For All	3,202.80	3,202.80
3114 American Indian Achievement Gap	400.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	35,475.11	35,577.10
3120 State Guaranteed Tax Base Aid	178,316.76	187,781.72
3444 State School Block Grant	27,044.18	28,000.52
3446 SB372 Block Grant Reimbursement	0.00	880.89
6100 Material Prior Period Revenue Adjustments	0.00	-18,690.75
7810 Education Jobs Fund	472.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	946,687.31	981,085.71

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	456,017.14	467,792.80
2XX Personal Services - Employee Benefits	54,391.64	56,096.01
3XX Purchased Professional and Technical Services	327.95	28.00
5XX Other Purchased Services	1,549.81	4,545.38
6XX Supplies and Materials	17,599.51	29,136.60
21XX Support Services - Students		
1XX Personal Services - Salaries	750.00	750.00
2XX Personal Services - Employee Benefits	10.64	12.50
3XX Purchased Professional and Technical Services	410.00	1,515.00
5XX Other Purchased Services	337.50	832.15
6XX Supplies and Materials	2,034.55	2,397.52
8XX Other Expenditures	775.00	1,701.35
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	2,722.20	2,862.20
222X Educational Media Services		
1XX Personal Services - Salaries	15,630.00	16,304.50



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			2XX Personal Services - Employee Benefits	221.81	271.66
			3XX Purchased Professional and Technical Services	4,114.15	10,319.01
			4XX Purchased Property Services	359.68	427.34
			6XX Supplies and Materials	1,491.25	6,886.18
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	26,568.51	26,939.47
			2XX Personal Services - Employee Benefits	4,577.03	4,864.85
			3XX Purchased Professional and Technical Services	15,177.69	16,811.72
			4XX Purchased Property Services	1,726.50	3,295.57
			5XX Other Purchased Services	3,978.90	3,120.72
			6XX Supplies and Materials	2,453.64	2,763.31
			810 Dues and Fees	1,907.00	4,689.02
			8XX Other Expenditures	1,285.17	57.20
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	96,269.32	55,250.00
			2XX Personal Services - Employee Benefits	2,566.16	4,430.54
			5XX Other Purchased Services	176.00	13.56
			8XX Other Expenditures	0.00	455.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	32,522.85	33,671.17
			2XX Personal Services - Employee Benefits	5,261.53	5,601.01
			3XX Purchased Professional and Technical Services	0.00	385.00
			5XX Other Purchased Services	1,361.35	2,083.92
			810 Dues and Fees	150.00	0.00
			8XX Other Expenditures	125.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	31,590.48	33,923.73
			2XX Personal Services - Employee Benefits	4,648.30	4,981.22
			3XX Purchased Professional and Technical Services	684.00	684.00
			4XX Purchased Property Services	36,348.01	27,321.86
			5XX Other Purchased Services	7,706.00	8,284.80
			6XX Supplies and Materials	13,870.70	15,335.63
			8XX Other Expenditures	0.00	1,200.00
	27XX Student Transportation Services				
			5XX Other Purchased Services	1,148.87	1,196.30
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	15,284.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	62,759.76	44,647.30
			2XX Personal Services - Employee Benefits	11,125.90	8,378.22
			3XX Purchased Professional and Technical Services	800.00	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0323-98659631

15 Flathead County
0323 Kila Elem

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	11.10
			6XX Supplies and Materials	331.63	125.40
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,467.35	3,376.06
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	700.00	700.00
			2XX Personal Services - Employee Benefits	9.93	11.66
			3XX Purchased Professional and Technical Services	18.00	29.18
			5XX Other Purchased Services	415.78	414.26
			6XX Supplies and Materials	217.91	272.54
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,000.10	1,000.00
			2XX Personal Services - Employee Benefits	14.19	16.66
			3XX Purchased Professional and Technical Services	365.75	0.00
			5XX Other Purchased Services	0.00	68.82
			6XX Supplies and Materials	9.95	0.00
			8XX Other Expenditures	0.00	472.18
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	1,661.80	1,661.80
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	2,100.00
			2XX Personal Services - Employee Benefits	0.00	34.99
			3XX Purchased Professional and Technical Services	1,650.00	1,325.00
			810 Dues and Fees	165.00	150.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	13,240.00	8,832.00
			6XX Supplies and Materials	0.00	1,718.00
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	17,720.46
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	50,014.75	0.00
		910 Subtotal		<u>50,014.75</u>	<u>17,720.46</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

997,813.64

967,587.43

Schedule Of Changes Worksheet

Beginning Fund Balance						68,032.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						981,085.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						967,587.43	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	37,856.75	Less Last Year	8,449.98	(4b)		29,406.77	
						29,406.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						110,937.65	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	13,086.87	12,020.22
1112 District Levy - Personal Property	302.55	245.84
1113 District Levy - Heavy Motor Vehicles	6.89	8.62
1190 Penalties and Interest on Taxes	127.52	126.02
1510 Interest Earnings	29.38	18.16
2220 County On-Schedule Trans Reimb	7,097.16	6,501.34
3210 State On-Schedule Trans Reimb	7,097.16	6,501.35
3444 State School Block Grant	0.00	54.35
3446 SB372 Block Grant Reimbursement	0.00	50.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,747.53	25,525.97

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,006.21	3,249.97
25XX Support Services - Business		
1XX Personal Services - Salaries	5,522.04	5,708.16
27XX Student Transportation Services		
1XX Personal Services - Salaries	3,675.59	3,797.21
4XX Purchased Property Services	0.00	96.20
5XX Other Purchased Services	14,173.24	12,849.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,377.08	25,701.45



Trustees' Financial Summary

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15 Flathead County

0323 Kila Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						4,010.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,525.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						25,701.45	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,835.09	(5)



Trustees' Financial Summary

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15 Flathead County
0323 Kila Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	129.71	108.94
1621 Lunch Sales	27,906.79	18,991.42
4550 Federal Child Nutrition	117,191.84	62,346.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	145,228.34	81,446.49

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	62,428.65	49,606.10
3XX Purchased Professional and Technical Services	475.00	0.00
4XX Purchased Property Services	2,645.15	1,944.67
5XX Other Purchased Services	1,808.67	914.13
6XX Supplies and Materials	59,030.73	38,774.86
8XX Other Expenditures	85.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	126,473.20	91,324.76

Schedule Of Changes Worksheet

Beginning Fund Balance	26,633.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81,446.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	91,324.76	(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)	16,754.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	4,401.33	56,008.96
1112 District Levy - Personal Property	44.69	404.85
1113 District Levy - Heavy Motor Vehicles	2.22	29.74
1190 Penalties and Interest on Taxes	108.48	193.13
1510 Interest Earnings	29.62	18.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,586.34	56,655.33

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

PRC Program Function Object	2012 Value	2013 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	6,370.00	60,314.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,370.00	60,314.00

Schedule Of Changes Worksheet

Beginning Fund Balance	241.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,655.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,314.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-3,417.44	(5)



Trustees' Financial Summary

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15 Flathead County
0323 Kila Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	472.69	216.88
2240 County Retirement Distribution	129,845.73	131,411.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	130,318.42	131,628.16

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	72,055.45	77,274.46
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	118.51	119.37
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,469.70	2,595.03
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,198.10	4,287.70
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	27,411.92	9,310.88
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,011.49	6,267.63
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,991.62	5,399.31
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	580.78	604.37
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,916.69	7,106.08
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	110.61	111.41
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	158.03	159.16
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	0.00	334.24
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	9,864.38	7,895.32



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				137,887.28	121,464.96

Schedule Of Changes Worksheet

Beginning Fund Balance					49,566.88 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					131,628.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					121,464.96 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					59,730.08 (5)



Trustees' Financial Summary

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15 Flathead County
0323 Kila Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
123 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,350.00
142 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,460.96
173 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	16,880.35
195 Latch Key	
1945 Fees - Users/Resale of Supplies	23,406.17
210 Interest/local	
1510 Interest Earnings	137.84
245 Donation-Smirnow	
1900 Other Revenue from Local Sources	3,000.00
258 Autism Project	
5700 Resources Transferred from Other School Districts or Cooperatives	46,758.57
300 Miscellaneous	
1900 Other Revenue from Local Sources	9,462.39
312 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	10,255.33
329 Multi-District Incentive Payment	
3290 State - Other State Grants	2,615.98
343 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	47,419.10
541 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,866.79
773 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	2,576.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	176,189.54

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

PRC Program Function Object	2013 Value
123 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	700.00
2XX Personal Services - Employee Benefits	215.00
6XX Supplies and Materials	435.00



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
		123 Subtotal		1,350.00
142	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX Instruction			
		1XX Personal Services - Salaries		509.76
		2XX Personal Services - Employee Benefits		54.76
		3XX Purchased Professional and Technical Services		1,228.35
		5XX Other Purchased Services		2,668.09
		142 Subtotal		4,460.96
173	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX Instruction			
		1XX Personal Services - Salaries		3,868.69
		2XX Personal Services - Employee Benefits		462.07
		3XX Purchased Professional and Technical Services		4,331.36
		5XX Other Purchased Services		8,218.23
		173 Subtotal		16,880.35
195	Latch Key			
	840 Custody and Child Care Services			
	33XX Community Services			
		1XX Personal Services - Salaries		15,942.97
		2XX Personal Services - Employee Benefits		1,314.56
		3XX Purchased Professional and Technical Services		449.19
		5XX Other Purchased Services		335.60
		6XX Supplies and Materials		3,888.38
		195 Subtotal		21,930.70
210	Interest/local			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		8XX Other Expenditures		60.00
245	Donation-Smirnow			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		8XX Other Expenditures		3,669.36
258	Autism Project			
	280 Special Education - Local and State			
	62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		46,758.57
300	Miscellaneous			
	1XX Regular Education Programs - Elementary/Secondary			



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
300 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	8,421.59
312 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,222.89
2XX Personal Services - Employee Benefits	1,559.16
3XX Purchased Professional and Technical Services	427.33
5XX Other Purchased Services	111.00
6XX Supplies and Materials	1,248.54
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2,292.80
2XX Personal Services - Employee Benefits	358.66
312 Subtotal	10,220.38
329 Multi-District Incentive Payment	
329 State Miscellaneous Grants	
1XXX Instruction	
8XX Other Expenditures	392.00
343 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	31,138.52
2XX Personal Services - Employee Benefits	9,277.70
3XX Purchased Professional and Technical Services	635.80
6XX Supplies and Materials	10.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	5,416.69
2XX Personal Services - Employee Benefits	940.39
343 Subtotal	47,419.10
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
8XX Other Expenditures	222.44
367 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	0.27
541 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	



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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
541	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			2XX Personal Services - Employee Benefits	2,742.16
			6XX Supplies and Materials	5,124.63
				7,866.79
	541 Subtotal			
773	IDEA Part B (Trans from Coop)			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
			1XX Personal Services - Salaries	2,576.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				172,228.57

Schedule Of Changes Worksheet

Beginning Fund Balance	19,155.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	176,189.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	172,228.57	(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)	23,116.14	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
123 Gifted and Talented	1,350.00	1,350.00	0.00
142 Title II Part A	4,460.96	4,460.96	0.00
173 Title II Part A	16,880.35	16,880.35	0.00
195 Latch Key	23,406.17	21,930.70	1,475.47
210 Interest/local	137.84	60.00	77.84
245 Donation-Smirnow	3,000.00	3,669.36	-669.36
258 Autism Project	46,758.57	46,758.57	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
300 Miscellaneous	9,462.39	8,421.59	1,040.80
312 Title I, Part A, Improving Basic Programs	10,255.33	10,220.38	34.95
329 Multi-District Incentive Payment	2,615.98	392.00	2,223.98
343 Title I, Part A, Improving Basic Programs	47,419.10	47,419.10	0.00
365 State OTO Indian Education for All	0.00	222.44	-222.44
367 State OTO FullTime Kindergarten Startup	0.00	0.27	-0.27
541 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	7,866.79	7,866.79	0.00
773 IDEA Part B (Trans from Coop)	2,576.06	2,576.06	0.00
Total	<u>176,189.54</u>	<u>172,228.57</u>	<u>3,960.97</u>



Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2.09	1.77
1910 Rentals	100.00	50.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102.09	51.77

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	329.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	381.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	36.84	20.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36.84	20.71

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	4,599.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,619.78	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	38.73	11.56
1190 Penalties and Interest on Taxes	13.34	3.80
1510 Interest Earnings	30.05	26.19
3281 State Technology Aid	1,047.33	1,048.14
9710 Residual Equity Transfers In	982.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,111.78	1,089.69

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		4,995.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,089.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,085.05	(5)



Trustees' Financial Summary

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15 Flathead County
0323 Kila Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	13.71	18.24
3445 State Combined Fund School Block Grant	2,398.01	2,415.54
3447 SB372 Combined Block Grant Reimbursement	0.00	16.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,411.72	2,449.92

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	3,144.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,449.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Total	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Total	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,594.42	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	8.67	4.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8.67	4.88

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	1,083.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,088.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
205 5th Grade-ExtraCurr		
1700 Student Extracurricular Activity Receipts	3,794.72	2,291.36
207 7th Grade-ExtraCurr		
1700 Student Extracurricular Activity Receipts	0.00	2,335.35
208 8th Grade-ExtraCurr		
1700 Student Extracurricular Activity Receipts	12,006.60	4,485.52
210 Interest/local		
1510 Interest Earnings	79.81	40.09
214 Extra Curricular B		
1700 Student Extracurricular Activity Receipts	160.71	981.66
260 Miscellaneous-ExtraCurr		
1700 Student Extracurricular Activity Receipts	76.10	0.00
270 Yearbook-ExtraCurr		
1700 Student Extracurricular Activity Receipts	511.00	619.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,628.94	10,752.98

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

PRC Program Function Object	2012 Value	2013 Value
205 5th Grade-ExtraCurr		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	3,496.66	2,616.50
207 7th Grade-ExtraCurr		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	1,386.17
208 8th Grade-ExtraCurr		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	10,831.77	5,660.35
210 Interest/local		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	109.00	129.90
211 Pop-ExtraCurricular		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	277.57



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
211	Pop-ExtraCurricular				
	7XX	Extracurricular Athletics and Activities			
214	Extra Curricular B				
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	0.00	501.30
250					
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	64.20	0.00
260	Miscellaneous-ExtraCurr				
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	1,719.99	0.00
270	Yearbook-ExtraCurr				
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	567.88	224.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,789.50	10,796.71

Schedule Of Changes Worksheet

Beginning Fund Balance						7,763.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,752.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,796.71	(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)						7,720.16	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	26,239.00	25,540.12
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	2,576.06
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	452,996.73	463,357.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	13,664.23	9,993.24
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	19.95	191.81
XX	XXX 26XX 41X	Energy Utility Services	12,779.52	13,849.50
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	50,014.75	15,284.00
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	6,370.00	60,314.00
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

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15 Flathead County

0323 Kila Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,420.28
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,420.28

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,806.24
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,725.03
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	56,538.08
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

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	44,647.30	0.00	0.00	0.00	
280	1XXX	2XX	8,378.22	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	11.10	0.00	0.00	0.00	
280	1XXX	6XX	125.40	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	3,376.06	0.00	0.00	0.00	
Totals			56,538.08	0.00	0.00	0.00	56,538.08

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	5,666.00	0.00	0.00	0.00	5,666.00
Land Improvements	140,519.05	0.00	0.00	0.00	140,519.05
Buildings	952,362.52	0.00	0.00	0.00	952,362.52
Machinery and Equipment	103,527.06	0.00	0.00	0.00	103,527.06
Construction in Progress	0.00	0.00	15,284.00	0.00	15,284.00
Totals at Historical Cost	1,202,074.63	0.00	15,284.00	0.00	1,217,358.63
Less Accumulated Depreciation For:					
Improvement Accum	39,506.00	0.00	7,025.96	0.00	46,531.96
Building Accum	342,642.92	0.00	18,676.33	0.00	361,319.25
Machinery and Equipment Accum	75,586.89	0.00	2,837.70	0.00	78,424.59
Total Accumulated Depreciation	457,735.81	0.00	28,539.99	0.00	486,275.80
Governmental Activities, Capital Assets, net	744,338.82	0.00	-13,255.99	0.00	731,082.83

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	18,676.33	0.00	0.00
Support Services Staff (22XX)	965.75	0.00	0.00
General Administration (23XX)	947.70	0.00	0.00
Food Service (31XX)	255.00	0.00	0.00
Extracurricular (34XX, 35XX)	669.25	0.00	0.00
Unallocated	7,025.96	0.00	0.00
Total Depreciation for FY2013	28,539.99	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	42,039.66	3,757.89	0.00	0.00	45,797.55	0.00	45,797.55
Total Governmental Activity							
Long-Term Liabilities	42,039.66	3,757.89	0.00	0.00	45,797.55	0.00	45,797.55

* 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.