



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0475-11615777**

**24 Lake County  
0475 Arlee H S**

**\*\* Recalculated \*\***

**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:** Lonnie Morin

**Phone #:** (406) 726-3216

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

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

**Chair, Board of Trustees:** Shelly Fyant

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

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

**County Superintendent:** Michelle Wood

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

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

## Software

Accounting Package: CSA/Infinite Visions

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 #
203	Flathead Valley Community College	LOCAL	FY2013	FY2013
263	College Preparatory Grant	FEDERAL	S299A090004	84.299A
323	Vo Ed Carl Perkins Basic Grant	FEDERAL	02404758113	84.048A
423	Vo Ed All Career & Tech Ed Programs	STATE	FY2013	State
523	Title III Part A English Language Acquisition	FEDERAL	T365C080013	84.365A
623	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110844	84.358A



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	104,113.42	23,368.75	83,067.23	
02	Taxes Receivable - Real and Personal (120-149)	1,113.32			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6,892.19	4,519.59	1,360.55	
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>	112,118.93	27,888.34	84,427.78	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,368.90	1,331.57	586.22	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2,368.90	1,331.57	586.22	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	109,750.03	26,556.77	83,841.56	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	109,750.03	26,556.77	83,841.56	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	112,118.93	27,888.34	84,427.78	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,950.96	39,239.80	-71,270.96	2,884.38
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	0.22			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		13,432.69	73,580.33	249.27
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,951.18	52,672.49	2,309.37	3,133.65
<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)	0.22			100.16
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	0.22			100.16
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,950.96	52,672.49	2,309.37	3,033.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,950.96	52,672.49	2,309.37	3,033.49
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,951.18	52,672.49	2,309.37	3,133.65



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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)	9,758.99		4,138.27	7,497.63
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>	9,758.99		4,138.27	7,497.63
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	9,758.99		4,138.27	7,497.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,758.99		4,138.27	7,497.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,758.99		4,138.27	7,497.63



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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)			323,094.22	
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>			323,094.22	
<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			323,094.22	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			323,094.22	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			323,094.22	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,716.44	37,765.00		49,909.37
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)				18,632.07
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>	3,716.44	37,765.00		68,541.44
<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)				5,140.23
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				5,140.23
<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	3,716.44	37,765.00		63,401.21
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,716.44	37,765.00		63,401.21
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,716.44	37,765.00		68,541.44



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.10	613.53		
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>	0.10	613.53		
<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	0.10	613.53		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	0.10	613.53		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	0.10	613.53		



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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>				



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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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,490.19	81,353.57	2,813.29
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		1,490.19	81,353.57	2,813.29
<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		1,490.19	81,353.57	2,813.29
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,490.19	81,353.57	2,813.29
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,490.19	81,353.57	2,813.29



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		99,936.73		
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>		99,936.73		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		99,936.73		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		99,936.73		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		99,936.73		



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## Balance Sheet

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



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## Balance Sheet

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



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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	58,328.15	58,549.00
1112 District Levy - Personal Property	955.27	1,211.28
1113 District Levy - Heavy Motor Vehicles	1,880.22	603.10
1114 District Levy - Pers Prop/Mobile Homes	1,154.60	1,180.75
1190 Penalties and Interest on Taxes	510.33	665.67
1510 Interest Earnings	2,176.58	1,421.20
3110 Direct State Aid	488,995.64	513,001.79
3111 Quality Educator	43,713.54	41,322.53
3112 At Risk Student	6,346.90	6,392.93
3113 Indian Education For All	2,713.20	2,794.80
3114 American Indian Achievement Gap	15,800.00	16,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	40,741.85	37,906.16
3120 State Guaranteed Tax Base Aid	318,549.33	337,636.22
3444 State School Block Grant	21,083.77	21,622.37
3446 SB372 Block Grant Reimbursement	0.00	370.26
5300 Operating Transfers from Other Funds	756.44	0.00
6100 Material Prior Period Revenue Adjustments	0.00	5,636.61
7810 Education Jobs Fund	573.51	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,004,279.33</b>	<b>1,046,514.67</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	324,992.16	340,373.75
2XX Personal Services - Employee Benefits	56,879.15	56,467.21
5XX Other Purchased Services	0.00	3,699.74
6XX Supplies and Materials	2,446.51	8,284.09
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	37,820.00	39,361.68
2XX Personal Services - Employee Benefits	7,707.58	7,705.61
<b>221X Improvement of Instruction Services</b>		
4XX Purchased Property Services	0.00	461.00
6XX Supplies and Materials	2,722.59	1,815.18
810 Dues and Fees	0.00	250.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	43,817.40	15,600.00
2XX Personal Services - Employee Benefits	1,574.01	2,760.97
3XX Purchased Professional and Technical Services	16,270.00	8,187.39
5XX Other Purchased Services	0.00	293.20



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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
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	83,188.64	77,836.60
			2XX Personal Services - Employee Benefits	15,179.62	11,924.22
			6XX Supplies and Materials	124.87	0.00
			810 Dues and Fees	176.71	0.00
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	14,272.66	21,502.21
			2XX Personal Services - Employee Benefits	3,098.53	4,892.48
			5XX Other Purchased Services	5,342.41	4,566.04
			6XX Supplies and Materials	24.00	0.00
			810 Dues and Fees	0.00	100.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	45,205.40	69,696.27
			2XX Personal Services - Employee Benefits	11,848.76	19,070.71
			3XX Purchased Professional and Technical Services	0.00	1,637.73
			4XX Purchased Property Services	7,864.65	25,514.24
			6XX Supplies and Materials	15,867.89	10,544.92
<b>27XX Student Transportation Services</b>					
			4XX Purchased Property Services	200.94	0.00
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	72,276.38	82,955.31
			2XX Personal Services - Employee Benefits	15,405.64	15,614.31
			6XX Supplies and Materials	20.34	0.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Cooperatives	2,202.40	2,262.31
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	123,393.15	126,255.21
			2XX Personal Services - Employee Benefits	19,793.36	20,139.03
			6XX Supplies and Materials	1,779.05	2,582.91
<b>710 School Sponsored Extracurricular Activities</b>					
<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	2,550.00	1,500.00
			2XX Personal Services - Employee Benefits	45.39	66.15
<b>720 School Sponsored Athletics</b>					
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	0.00	70.00
<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	64,170.00	53,654.95
			2XX Personal Services - Employee Benefits	1,107.19	257.29
			7XX Property and Equipment Acquisition	32.00	1,447.04



# Trustees' Financial Summary

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24 Lake County  
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**\*\* Recalculated \*\***

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	0.00	1.00
			2XX Personal Services - Employee Benefits	0.00	1.00
			6XX Supplies and Materials	0.00	1.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	0.00	1,291.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				999,399.38	1,040,644.11

### Schedule Of Changes Worksheet

Beginning Fund Balance					103,879.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,046,514.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,040,644.11	(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)					109,750.03	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	19,447.35	30,690.90
1112 District Levy - Personal Property	267.61	429.65
1113 District Levy - Heavy Motor Vehicles	649.79	341.07
1114 District Levy - Pers Prop/Mobile Homes	344.53	473.03
1190 Penalties and Interest on Taxes	163.60	242.73
1510 Interest Earnings	337.19	226.09
2220 County On-Schedule Trans Reimb	7,792.25	7,924.33
3210 State On-Schedule Trans Reimb	7,792.25	7,924.35
3444 State School Block Grant	778.54	964.68
3446 SB372 Block Grant Reimbursement	0.00	127.97
6100 Material Prior Period Revenue Adjustments	0.00	1,937.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>37,573.11</b>	<b>51,282.15</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	20,718.61	30,150.29
2XX Personal Services - Employee Benefits	2,263.16	4,316.32
3XX Purchased Professional and Technical Services	0.00	41.58
4XX Purchased Property Services	9,214.13	6,843.77
5XX Other Purchased Services	700.00	0.00
6XX Supplies and Materials	6,435.38	6,488.67
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	0.00	20.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>39,331.28</b>	<b>47,861.42</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						23,136.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						51,282.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,861.42	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						26,556.77	(5)



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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	9,699.70	13,617.32
1112 District Levy - Personal Property	284.50	185.25
1113 District Levy - Heavy Motor Vehicles	248.85	150.39
1114 District Levy - Pers Prop/Mobile Homes	312.69	204.53
1190 Penalties and Interest on Taxes	145.93	163.91
1510 Interest Earnings	1,178.44	837.06
6100 Material Prior Period Revenue Adjustments	0.00	774.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>11,870.11</b>	<b>15,932.79</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	31,472.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>31,472.10</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		99,380.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		15,932.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		31,472.10	(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)		83,841.56	(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	573.08	83.69
1112 District Levy - Personal Property	25.76	10.42
1113 District Levy - Heavy Motor Vehicles	10.82	0.00
1114 District Levy - Pers Prop/Mobile Homes	26.86	6.31
1190 Penalties and Interest on Taxes	9.89	8.15
1510 Interest Earnings	37.41	27.18

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>683.82</u>	<u>135.75</u>
--	---------------	---------------

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	0.00	520.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>520.00</u>
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### Schedule Of Changes Worksheet

Beginning Fund Balance	3,335.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	135.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	520.00	(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)	2,950.96	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,151.92	792.35
2240 County Retirement Distribution	132,356.61	98,497.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>133,508.53</b>	<b>99,290.13</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	52,343.59	52,114.18
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	5,834.43	6,075.85
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	3,901.11	2,288.31
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	12,991.69	11,631.10
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,421.05	3,091.42
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,318.92	11,435.38
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,698.90	4,138.18
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	11,216.52	22,325.84
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	1,789.46	2,272.35
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	18,905.22	19,386.34
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	387.16	376.93
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	273.40	914.69
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	8,618.25	7,819.29



# Trustees' Financial Summary

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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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	130,699.70	143,869.86

#### Schedule Of Changes Worksheet

Beginning Fund Balance						97,252.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						99,290.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						143,869.86 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						52,672.49 (5)





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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
323 Subtotal	8,730.00
<b>423 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>392 State Career &amp; Technical Ed Entitlement - Business</b>	
1XXX Instruction	
5XX Other Purchased Services	2,060.00
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
1XXX Instruction	
6XX Supplies and Materials	1,796.00
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
1XXX Instruction	
6XX Supplies and Materials	869.00
<b>423 Subtotal</b>	4,725.00
<b>523 Title III Part A English Language Acquisition</b>	
<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>	
1XXX Instruction	
1XX Personal Services - Salaries	138,454.31
2XX Personal Services - Employee Benefits	32,503.80
3XX Purchased Professional and Technical Services	22,000.00
5XX Other Purchased Services	911.98
6XX Supplies and Materials	590.87
<b>523 Subtotal</b>	194,460.96
<b>623 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
1XXX Instruction	
1XX Personal Services - Salaries	11,000.00
2XX Personal Services - Employee Benefits	3,165.00
<b>623 Subtotal</b>	14,165.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	398,341.56



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						1,513.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						399,137.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						398,341.56	(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)						2,309.37	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
203 Flathead Valley Community College	1,724.77	928.90	795.87
263 College Preparatory Grant	175,331.70	175,331.70	0.00
323 Vo Ed Carl Perkins Basic Grant	8,730.00	8,730.00	0.00
423 Vo Ed All Career & Tech Ed Programs	4,725.00	4,725.00	0.00
523 Title III Part A English Language Acquisition	194,460.96	194,460.96	0.00
623 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,165.00	14,165.00	0.00
<b>Total</b>	<u>399,137.43</u>	<u>398,341.56</u>	<u>795.87</u>



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	1,644.04	2,319.85
1112 District Levy - Personal Property	35.78	28.94
1113 District Levy - Heavy Motor Vehicles	49.76	25.65
1114 District Levy - Pers Prop/Mobile Homes	36.74	37.04
1190 Penalties and Interest on Taxes	10.55	17.21
1340 Fees for Adult Education	715.00	1,224.00
1510 Interest Earnings	43.02	24.90
6100 Material Prior Period Revenue Adjustments	0.00	149.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,534.89</b>	<b>3,826.70</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,539.75	2,476.00
2XX Personal Services - Employee Benefits	928.46	81.37
5XX Other Purchased Services	0.00	190.00
6XX Supplies and Materials	0.00	451.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,468.21</b>	<b>3,198.94</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,405.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,826.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,198.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	3,033.49	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	5,110.00	2,400.00
1510 Interest Earnings	136.75	102.28
3260 State Driver's Education Reimbursement	1,592.73	945.38
6100 Material Prior Period Revenue Adjustments	-1,167.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>5,672.48</u>	<u>3,447.66</u>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,812.58	3,484.00
2XX Personal Services - Employee Benefits	14.87	17.77
4XX Purchased Property Services	0.00	909.08
5XX Other Purchased Services	435.21	380.17
6XX Supplies and Materials	190.00	302.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>4,452.66</u>	<u>5,093.90</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					11,405.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,447.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,093.90	(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)					9,758.99	(5)



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

### 20 - Lease-Rental Fund

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

PRC Revenue	2012 Value	2013 Value
1910 Rentals	0.00	4,138.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>0.00</b>	<b>4,138.27</b>

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,138.27	(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)		4,138.27	(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	94.45	59.93
5300 Operating Transfers from Other Funds	0.00	1,291.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>94.45</u>	<u>1,351.29</u>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	397.60
2XX Personal Services - Employee Benefits	0.00	39.92
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	756.44	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>756.44</u>	<u>437.52</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		6,583.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,351.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		437.52	(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	
Ending Fund Balance (1 + 2 - 3 + 4)		7,497.63	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,102.02	1,455.24
1900 Other Revenue from Local Sources	254.21	1,825.76
4820 Federal Impact Aid - Title VIII	254,752.52	333,964.07
5200 Sale or Compensation for Loss of Assets	926.40	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>257,035.15</b>	<b>337,245.07</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	28,229.00	25,506.35
2XX Personal Services - Employee Benefits	888.65	171.66
3XX Purchased Professional and Technical Services	0.00	200.00
4XX Purchased Property Services	200.23	0.00
5XX Other Purchased Services	5,969.25	0.00
6XX Supplies and Materials	7,216.01	4,611.77
810 Dues and Fees	1,017.44	1,162.60
<b>21XX Support Services - Students</b>		
5XX Other Purchased Services	66.60	0.00
6XX Supplies and Materials	691.89	460.08
<b>221X Improvement of Instruction Services</b>		
3XX Purchased Professional and Technical Services	948.66	0.00
<b>222X Educational Media Services</b>		
4XX Purchased Property Services	66.42	478.19
6XX Supplies and Materials	7,903.16	7,368.33
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	6,019.35	3,326.65
5XX Other Purchased Services	576.62	886.85
6XX Supplies and Materials	285.24	360.73
810 Dues and Fees	49.50	3,651.35
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	4,301.17	0.00
3XX Purchased Professional and Technical Services	3.00	604.35
5XX Other Purchased Services	0.00	300.00
6XX Supplies and Materials	898.51	515.49
810 Dues and Fees	649.00	470.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	9,351.40	0.00
2XX Personal Services - Employee Benefits	2,319.65	0.00
3XX Purchased Professional and Technical Services	0.00	2,318.40



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			5XX Other Purchased Services	9,513.32	1,849.66
			6XX Supplies and Materials	815.87	227.57
			810 Dues and Fees	45.00	405.50
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	15,724.13	9,658.97
			2XX Personal Services - Employee Benefits	737.50	441.38
			440 Bldg & Grounds Repair and Main Services	13,319.51	0.00
			4XX Purchased Property Services	29,141.41	11,329.57
			5XX Other Purchased Services	67.50	9,501.30
			6XX Supplies and Materials	10,627.92	15,134.81
			810 Dues and Fees	164.50	105.00
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	2,948.72	2,286.11
			6XX Supplies and Materials	6,627.24	1,310.68
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	14,047.20	13,435.57
			850 Interest on Debt	5,603.06	7,417.51
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	1,815.36	0.00
			2XX Personal Services - Employee Benefits	36.31	0.00
			6XX Supplies and Materials	752.81	255.21
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	0.00	712.58
			6XX Supplies and Materials	3,770.17	2,586.50
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	0.00	5,085.00
			2XX Personal Services - Employee Benefits	0.00	31.53
			6XX Supplies and Materials	0.00	795.34
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	0.00	11,045.00
			2XX Personal Services - Employee Benefits	0.00	370.62
			3XX Purchased Professional and Technical Services	2,425.00	3,005.00
			5XX Other Purchased Services	830.19	531.95
			6XX Supplies and Materials	7,281.93	10,903.56
			810 Dues and Fees	3,925.00	3,476.05
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			



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**\*\* Recalculated \*\***

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

### 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	3,750.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>207,870.40</u>	<u>168,044.77</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					153,893.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					337,245.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					168,044.77 (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)					323,094.22 (5)



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

### 28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	26.27	29.13
3281 State Technology Aid	1,262.95	1,281.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,289.22</b>	<b>1,310.47</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	124.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>124.65</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,530.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,310.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	124.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,716.44	(5)



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

### 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	223.25	258.96
3445 State Combined Fund School Block Grant	9,798.68	11,178.74
3447 SB372 Combined Block Grant Reimbursement	0.00	948.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10,021.93</b>	<b>12,386.44</b>

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance		25,378.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12,386.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		37,765.00	(5)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	139,575.53	129,102.49
1112 District Levy - Personal Property	2,297.41	2,855.94
1113 District Levy - Heavy Motor Vehicles	4,508.35	1,306.40
1114 District Levy - Pers Prop/Mobile Homes	2,725.47	2,758.13
1190 Penalties and Interest on Taxes	1,133.19	1,500.09
1510 Interest Earnings	667.93	689.49
3120 State Guaranteed Tax Base Aid	42,235.86	44,188.19
6100 Material Prior Period Revenue Adjustments	0.00	13,491.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>193,143.74</b>	<b>195,892.57</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	140,000.00	145,000.00
850 Interest on Debt	34,812.52	29,212.52
860 Agent Fees/Issuance Costs	300.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>175,112.52</b>	<b>174,512.52</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	42,021.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	195,892.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	174,512.52	(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)	63,401.21	(5)



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

### 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	7.84	5.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7.84	5.55

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	607.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.55	(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)	613.53	(5)



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

### 82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	9.76	10.03
3250 Montana Digital Academy	6,324.00	6,450.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,333.76	6,460.75

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

PRC Program Function Object	2012 Value	2013 Value
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	5,100.00	5,202.00
2XX Personal Services - Employee Benefits	799.76	833.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,899.76	6,035.35

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,064.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,460.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,035.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,490.19	(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
1700 Student Extracurricular Activity Receipts	106,102.54	0.00
1XXX Revenues from Student Activities	0.00	125,222.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	106,102.54	125,222.00

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	114,273.97	109,408.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	114,273.97	109,408.86

#### Schedule Of Changes Worksheet

Beginning Fund Balance	65,540.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	125,222.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,408.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	81,353.57	(5)



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

### 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	67.76	47.55
1920 Contributions/Donations from Private Sources	4,895.00	370.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,962.76	417.55

#### 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		
870 Student Scholarships	4,900.00	2,800.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,900.00	2,800.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	5,195.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	417.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,800.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2,813.29	(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	52,911.36	60,426.72
XX	39X 1XXX 112	Certified Teacher Staff Salaries	118,593.15	121,455.21
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	99,820.06	64,306.45
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	722,149.03	565,923.64
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,688.76	1,068.69
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	23,145.90	23,458.78
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	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	520.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	20,567.81
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	20,567.81

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,855.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	29,617.50
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	101,087.14
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

**Percentage of Special Ed Funding FY2015 Maximum Budget: 100%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	82,955.31	0.00	0.00	0.00
280	1XXX	2XX	15,614.31	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	255.21
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	2,262.31	0.00	0.00	0.00
<b>Totals</b>			100,831.93	0.00	0.00	255.21 101,087.14

*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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	81,137.70	0.00	0.00	0.00	81,137.70
Land Improvements	9,980.00	0.00	0.00	0.00	9,980.00
Buildings	1,580,562.00	0.00	0.00	0.00	1,580,562.00
*** Machinery and Equipment	5,258.89	0.00	31,472.10	0.00	36,730.99
Totals at Historical Cost	1,676,938.59	0.00	31,472.10	0.00	1,708,410.69
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	73,705.50	0.00	0.00	0.00	73,705.50
Total Accumulated Depreciation	73,705.50	0.00	0.00	0.00	73,705.50
Governmental Activities, Capital Assets, net	1,603,233.09	0.00	31,472.10	0.00	1,634,705.19

\* 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 Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
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Total Depreciation for FY2013

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0475-11615777

24 Lake County

**\*\* Recalculated \*\***

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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-
<b>Governmental Activities*</b>							
Bonds							
03/29/2007	800,000.00	0.00	145,000.00	0.00	655,000.00	155,000.00	500,000.00
Capital Leases	4,609.46	0.00	0.00	0.00	4,609.46	0.00	0.00
Compensated Absences	113,961.29	530.29	0.00	0.00	114,491.58	0.00	114,491.58
Loans Payable	118,826.51	0.00	20,853.08	0.00	97,973.43	0.00	97,973.43
Other Post Employment Benefits	39,838.50	40,984.20	0.00	0.00	80,822.70	0.00	80,822.70
Total Governmental Activity							
Long-Term Liabilities	1,077,235.76	41,514.49	165,853.08	0.00	952,897.17	155,000.00	793,287.71

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