



Trustees' Financial Summary

FY2011-12

Submit ID: 0339-74884813

15 Flathead County
0339 Evergreen Elem

**** 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: Donna Tiegs

Phone #: (406) 751-1112

(Signature)

(Date)

Chair, Board of Trustees: Tamara Williams

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY12 did the district employ a certified special education director? **Yes**

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
003	EAST SCHOOL	LOCAL	NONE	
004	LIBRARY	LOCAL	NONE	
006	MUSIC INSTRUMENT RENTAL	LOCAL	NONE	
007	NON-DIST. ATHLETICS	LOCAL	NONE	
012	EVERGREEN FITNESS	LOCAL	NONE	
013	POST SECONDARY PLANNING	LOCAL		
015	JR. HIGH FUNDS	LOCAL	NONE	
139	E-RATE	LOCAL	NONE	
148	Title II Part A	FEDERAL	1503391412	84.367
149	TYPICAL PEER PROGRAM	LOCAL		
312	Title I - Schoolwide	FEDERAL	1503393212	Federal
321	PRESCHOOL TUITION	LOCAL	NONE	
366	Deferred Maintenance & Energy Efficiency	STATE		NA
410	MEDICAID ADM. CLAIMING	STATE	NONE	
411	Medicaid	STATE		State
416	Altacare/Med.	LOCAL	none	
491	GEARUP	FEDERAL		84.334
492	GEAR UP	FEDERAL		84.334
499	GEARUP	FEDERAL		
521	Special Ed Coop Interlocal Agreement	LOCAL	none	
570	GEARUP	FEDERAL		84.334
579	GEAR UP	FEDERAL		84.334
593	GEARUP REMEDIATION	FEDERAL		84.334
621	CROSSROADS/DAY TREATMENT	LOCAL	NONE	
625	Christmas Funds Donation - Crossroads	LOCAL		
671	C-Falls Autism Funds	LOCAL	671	
721	Interlocal/crossroads	LOCAL		
750	ARRA - IDEA Part B	FEDERAL	015 0339 9210	84.931
752	PreSchool Reading First	LOCAL		
756	ARRA - Title I SchoolWide	FEDERAL	015 0339 9710	84.389A
779	IDEA Part B	FEDERAL	1503397712	84.027
799	IDEA Preschool	FEDERAL	1503397912	84.173A
801	Roundup for Safety - District	LOCAL		
802	Roundup for Safety - FEC	LOCAL		na
815	JOHNSON DONATION	LOCAL	NONE	
820	Children's Theatre	LOCAL	none	
896	WENDT SCHOLARSHIP	LOCAL		LOCAL



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
898	Kirshner Funds	LOCAL	None	
899	Interest	LOCAL	None	



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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)	917,192.73	21,287.76	148,153.78	209,030.43
02	Taxes Receivable - Real and Personal (120-149)	95,437.55	1,177.89	579.83	
03	Taxes Receivable - Protested (150-159)	18,635.45	236.54	112.78	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				460.39
06	Other Current Assets (190-210)	7,429.65			
07	Inventories (220 & 230)				14,332.84
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,038,695.38	22,702.19	148,846.39	223,823.66
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	396.54			
25	Deferred Revenue (680)	114,073.00	1,414.43	692.61	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	114,469.54	1,414.43	692.61	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				14,332.84
37	Reserve for Encumbrances (953)	405,980.82			
48	Fund Balance for Budget	518,245.02	21,287.76	148,153.78	209,490.82
52	TOTAL FUND BALANCE/EQUITY	924,225.84	21,287.76	148,153.78	223,823.66
53	TOTAL LIABILITIES AND FUND BALANCE	1,038,695.38	22,702.19	148,846.39	223,823.66



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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)	3,299.72	287,601.66	547,777.52	3,476.41
02	Taxes Receivable - Real and Personal (120-149)	9.48			442.38
03	Taxes Receivable - Protested (150-159)				96.76
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			478,571.31	
06	Other Current Assets (190-210)			5,000.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,309.20	287,601.66	1,031,348.83	4,015.55
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			3.34	
25	Deferred Revenue (680)	9.48		3,392.00	539.14
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9.48		3,395.34	539.14
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			8,135.66	
48	Fund Balance for Budget	3,299.72	287,601.66	1,019,817.83	3,476.41
52	TOTAL FUND BALANCE/EQUITY	3,299.72	287,601.66	1,027,953.49	3,476.41
53	TOTAL LIABILITIES AND FUND BALANCE	3,309.20	287,601.66	1,031,348.83	4,015.55



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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)			9,996.59	57,725.81
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			9,996.59	57,725.81
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			9,996.59	57,725.81
52	TOTAL FUND BALANCE/EQUITY			9,996.59	57,725.81
53	TOTAL LIABILITIES AND FUND BALANCE			9,996.59	57,725.81



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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)	42,479.60	116,235.31		146,043.45
02	Taxes Receivable - Real and Personal (120-149)				12,950.38
03	Taxes Receivable - Protested (150-159)				2,529.59
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	42,479.60	116,235.31		161,523.42
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				15,479.97
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				15,479.97
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	42,479.60	116,235.31		146,043.45
52	TOTAL FUND BALANCE/EQUITY	42,479.60	116,235.31		146,043.45
53	TOTAL LIABILITIES AND FUND BALANCE	42,479.60	116,235.31		161,523.42



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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)	141,901.98	485,901.70		
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	141,901.98	485,901.70		
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	141,901.98	485,901.70		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	141,901.98	485,901.70		
53	TOTAL LIABILITIES AND FUND BALANCE	141,901.98	485,901.70		



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



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



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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)		329,782.80	35,026.09	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		1,400.00		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		331,182.80	35,026.09	
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		331,182.80	35,026.09	
52	TOTAL FUND BALANCE/EQUITY		331,182.80	35,026.09	
53	TOTAL LIABILITIES AND FUND BALANCE		331,182.80	35,026.09	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	61,294.02	140,508.69		7,926.58
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	61,294.02	140,508.69		7,926.58
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	61,294.02	140,508.69		
24	Other Current Liabilities (621-679)				7,926.58
35	TOTAL LIABILITIES	61,294.02	140,508.69		7,926.58
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	61,294.02	140,508.69		7,926.58



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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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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)		6,293.98		
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		6,293.98		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		6,293.98		
35	TOTAL LIABILITIES		6,293.98		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		6,293.98		



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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	2011 Value	2012 Value
1110 District Tax Levy	1,079,404.71	1,059,094.48
1113 District Levy - Heavy Motor Vehicles	2,588.90	1,969.36
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,336.23	1,702.45
1190 Penalties and Interest on Taxes	7,635.54	10,713.07
1510 Interest Earnings	12,784.09	8,134.28
1900 Other Revenue from Local Sources	2,308.02	0.00
3110 Direct State Aid	1,584,374.76	1,860,947.62
3111 Quality Educator	195,326.82	192,284.82
3112 At Risk Student	0.00	42,995.80
3113 Indian Education For All	16,320.00	16,034.40
3114 American Indian Achievement Gap	4,600.00	5,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	214,672.90	241,914.03
3120 State Guaranteed Tax Base Aid	993,560.67	956,502.60
3444 State School Block Grant	208,542.78	208,542.78
3445 State Combined Fund School Block Grant	0.00	13,241.99
3730 HB645 State Special Education Allowable Costs	6,625.38	0.00
6100 Material Prior Period Revenue Adjustments	8,750.41	10,364.20
7800 ARRA - State Fiscal Stabilization Fund	178,776.88	0.00
7810 Education Jobs Fund	149,435.26	2,182.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,671,043.35	4,631,624.46

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,480,370.40	1,633,834.51
2XX Personal Services - Employee Benefits	416,397.58	435,798.30
3XX Purchased Professional and Technical Services	34,686.75	44,271.57
4XX Purchased Property Services	7,458.38	8,387.23
5XX Other Purchased Services	48,292.03	15,386.90
6XX Supplies and Materials	237,215.59	213,163.29
7XX Property and Equipment Acquisition	0.00	15,724.90
810 Dues and Fees	0.00	100.00
21XX Support Services - Students		
1XX Personal Services - Salaries	115,821.71	80,056.00
2XX Personal Services - Employee Benefits	16,305.58	15,969.08
5XX Other Purchased Services	177.00	0.00
6XX Supplies and Materials	1,451.06	1,672.27
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	62,783.67	60,700.15



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
			2XX Personal Services - Employee Benefits	13,658.67	13,148.01
			3XX Purchased Professional and Technical Services	19.95	12,532.00
			4XX Purchased Property Services	0.00	4,104.00
			5XX Other Purchased Services	1,400.00	1,400.00
			6XX Supplies and Materials	473.44	444.89
	222X Educational Media Services				
			1XX Personal Services - Salaries	103,797.37	154,142.74
			2XX Personal Services - Employee Benefits	21,746.73	24,410.18
			5XX Other Purchased Services	0.00	618.25
			6XX Supplies and Materials	10,438.80	19,164.41
			810 Dues and Fees	120.00	120.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	136,490.64	137,226.84
			2XX Personal Services - Employee Benefits	32,236.18	30,893.70
			3XX Purchased Professional and Technical Services	15,968.25	10,530.50
			4XX Purchased Property Services	1,250.00	620.00
			5XX Other Purchased Services	22,382.81	19,697.86
			6XX Supplies and Materials	9,765.03	10,140.83
			7XX Property and Equipment Acquisition	0.00	6,369.00
			810 Dues and Fees	8,660.00	9,235.59
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	230,281.26	273,966.34
			2XX Personal Services - Employee Benefits	38,460.20	41,733.37
			3XX Purchased Professional and Technical Services	531.02	0.00
			5XX Other Purchased Services	11,731.67	11,684.68
			6XX Supplies and Materials	5,571.19	4,691.86
			810 Dues and Fees	810.00	624.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	64,227.18	70,611.92
			2XX Personal Services - Employee Benefits	12,917.37	15,363.19
			3XX Purchased Professional and Technical Services	9,980.00	10,479.00
			5XX Other Purchased Services	292.13	728.98
			6XX Supplies and Materials	1,454.22	3,594.33
			810 Dues and Fees	0.00	450.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	196,649.85	193,056.03
			2XX Personal Services - Employee Benefits	29,753.34	30,416.07
			3XX Purchased Professional and Technical Services	5,522.52	8,810.98
			4XX Purchased Property Services	188,499.43	121,752.98
			5XX Other Purchased Services	37,015.13	37,413.11
			6XX Supplies and Materials	42,635.39	44,182.36
			7XX Property and Equipment Acquisition	49,359.00	13,076.71
			810 Dues and Fees	981.00	240.00



Trustees' Financial Summary

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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	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	122,954.85
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	292,724.01	340,452.49
			2XX Personal Services - Employee Benefits	64,441.20	69,066.06
			3XX Purchased Professional and Technical Services	1,510.00	1,838.00
			5XX Other Purchased Services	110.00	398.60
			6XX Supplies and Materials	7,934.03	12,722.25
	21XX Support Services - Students				
			1XX Personal Services - Salaries	114,281.82	94,814.39
			2XX Personal Services - Employee Benefits	19,018.85	16,642.60
			3XX Purchased Professional and Technical Services	100.00	0.00
			4XX Purchased Property Services	0.00	140.00
			5XX Other Purchased Services	521.91	707.03
			6XX Supplies and Materials	2,065.23	2,663.77
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	15,200.04	22,864.21
			2XX Personal Services - Employee Benefits	2,131.93	3,019.90
			3XX Purchased Professional and Technical Services	3,058.00	0.00
			5XX Other Purchased Services	1,650.20	1,193.28
			6XX Supplies and Materials	1,837.63	3,290.19
			810 Dues and Fees	604.00	817.00
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
			1XX Personal Services - Salaries	5,065.00	5,442.55
			2XX Personal Services - Employee Benefits	61.29	46.17
			3XX Purchased Professional and Technical Services	393.00	399.33
			5XX Other Purchased Services	548.21	1,742.50
			6XX Supplies and Materials	347.93	674.71
	21XX Support Services - Students				
			1XX Personal Services - Salaries	0.00	60.08
			2XX Personal Services - Employee Benefits	0.00	0.51
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,668.77	0.00
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	2,225.59	15,471.71
			2XX Personal Services - Employee Benefits	7.70	131.24
			6XX Supplies and Materials	0.00	7,787.77
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				



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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	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	575.47	27,997.92
			2XX Personal Services - Employee Benefits	0.00	237.50
			5XX Other Purchased Services	0.00	560.00
			6XX Supplies and Materials	5,423.40	13,617.28
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,991.62	0.00
			2XX Personal Services - Employee Benefits	3,567.46	0.00
			5XX Other Purchased Services	130.30	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	45,506.12	0.00
			2XX Personal Services - Employee Benefits	3,602.43	0.00
			4XX Purchased Property Services	1,360.00	0.00
			5XX Other Purchased Services	215.00	0.00
			6XX Supplies and Materials	4,898.22	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	44,268.68	0.00
			2XX Personal Services - Employee Benefits	6,105.02	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	12,635.00	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,951.71	0.00
			2XX Personal Services - Employee Benefits	93.35	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	8,643.48	0.00
			2XX Personal Services - Employee Benefits	119.40	0.00
			6XX Supplies and Materials	1,810.74	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	23,216.17	0.00
			2XX Personal Services - Employee Benefits	291.44	0.00
			5XX Other Purchased Services	243.00	0.00
			6XX Supplies and Materials	977.74	0.00
			8XX Other Expenditures	150.00	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	124,218.43	2,182.58
			2XX Personal Services - Employee Benefits	25,216.83	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	29,000.00	0.00
		9999 Undistributed			



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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	2011 Value	2012 Value
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	1,255.04	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,628,011.91</u>	<u>4,632,675.38</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					672,120.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,631,624.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,632,675.38	(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	405,980.82	Less Last Year	152,824.60	(4b)	253,156.22	
					253,156.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					924,225.84	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	25,756.19	13,182.95
1113 District Levy - Heavy Motor Vehicles	62.84	22.13
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	32.04	18.53
1190 Penalties and Interest on Taxes	191.66	237.92
1510 Interest Earnings	289.45	228.03
2220 County On-Schedule Trans Reimb	1,030.75	850.25
3210 State On-Schedule Trans Reimb	1,030.75	850.25
3444 State School Block Grant	1,577.11	1,577.11
6100 Material Prior Period Revenue Adjustments	0.00	248.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,970.79	17,215.25

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	3.56
2XX Personal Services - Employee Benefits	0.00	0.22
27XX Student Transportation Services		
1XX Personal Services - Salaries	10,600.05	11,226.66
2XX Personal Services - Employee Benefits	928.62	708.30
3XX Purchased Professional and Technical Services	204.00	130.00
4XX Purchased Property Services	0.00	849.89
5XX Other Purchased Services	856.20	2,090.35
6XX Supplies and Materials	0.00	362.21
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	6,815.05	8,040.00
2XX Personal Services - Employee Benefits	583.09	507.25
3XX Purchased Professional and Technical Services	75.00	0.00
5XX Other Purchased Services	489.72	0.00
6XX Supplies and Materials	562.29	1,082.75
910		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	500.00	0.00
6XX Supplies and Materials	245.56	0.00
910 Subtotal	745.56	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

21,859.58

25,001.19

Schedule Of Changes Worksheet

Beginning Fund Balance						29,073.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,215.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						25,001.19	(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)						21,287.76	(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	2011 Value	2012 Value
1110 District Tax Levy	8,254.14	6,431.31
1113 District Levy - Heavy Motor Vehicles	19.70	11.63
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10.05	6.31
1190 Penalties and Interest on Taxes	59.91	78.52
1510 Interest Earnings	2,020.55	1,427.72
6100 Material Prior Period Revenue Adjustments	0.00	78.89

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,364.35	8,034.38
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	140,119.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,034.38	(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)	148,153.78	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2,523.80	1,822.08
1611 National School Lunch Program	54,197.00	48,398.55
1612 School Breakfast Program	2,781.30	3,445.90
1632 Daily Adult Sales	5,452.50	4,660.50
1634 Daily Ala Carte Sales	6,367.50	6,329.75
1900 Other Revenue from Local Sources	51,202.38	71,740.96
3220 State Food Services Match	0.00	460.39
4550 Federal Child Nutrition	342,617.78	343,219.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	465,142.26	480,077.75

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	170,500.10	172,050.41
2XX Personal Services - Employee Benefits	43,827.20	40,111.85
3XX Purchased Professional and Technical Services	473.10	26.10
4XX Purchased Property Services	12,032.89	5,801.37
5XX Other Purchased Services	1,600.30	1,959.67
6XX Supplies and Materials	202,124.55	217,355.80
810 Dues and Fees	330.00	380.00
017		
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	431,388.14	437,685.20



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

Schedule Of Changes Worksheet

Beginning Fund Balance						179,019.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						480,077.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						437,685.20	(3)
Increase/Decrease of Reserve for Inventories							
This Year	14,332.84	Less Last Year	11,921.25		(4a)	2,411.59	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						2,411.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						223,823.66	(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	2011 Value	2012 Value
1110 District Tax Levy	11.81	0.35
1190 Penalties and Interest on Taxes	5.29	0.16
1510 Interest Earnings	145.12	83.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	162.22	84.19

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

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	0.00	6,457.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	6,457.20

Schedule Of Changes Worksheet

Beginning Fund Balance	9,672.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	84.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,457.20	(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)	3,299.72	(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	2011 Value	2012 Value
1510 Interest Earnings	2,963.43	2,205.31
2240 County Retirement Distribution	616,693.98	649,251.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	619,657.41	651,456.82

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	256,538.92	282,574.15
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	26,909.53	13,885.94
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	9,355.68	10,528.62
222X Educational Media Services		
2XX Personal Services - Employee Benefits	23,170.50	26,736.50
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	20,920.91	23,802.39
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	41,131.73	47,520.25
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,103.25	12,247.84
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	27,088.69	33,486.74
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,624.73	1,947.30
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	106,839.94	59,291.13
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	28,750.20	16,445.83
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	15,253.75	5,287.81
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,313.12	1,387.62
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,017.06	1,394.56
360 State Gifted & Talented Reimbursement		
1XXX Instruction		



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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	2011 Value	2012 Value
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	944.03
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	10.42
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	800.97	0.00
	367 OTO Full-time Kindergarten Start-up				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	793.11	0.00
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	379.65	377.26
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	332.80	2,683.61
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	0.00	4,856.32
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,787.58	0.00
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	738.88	0.00
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,304.61	0.00
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,069.95	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	378.57
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	25,236.82	29,842.64
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	1,057.80	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

606,520.18

575,629.53

Schedule Of Changes Worksheet

Beginning Fund Balance						211,774.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						651,456.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						575,629.53	(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)						287,601.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
003 EAST SCHOOL	
1900 Other Revenue from Local Sources	1,196.42
004 LIBRARY	
1900 Other Revenue from Local Sources	159.15
006 MUSIC INSTRUMENT RENTAL	
1910 Rentals	758.00
007 NON-DIST. ATHLETICS	
1700 Student Extracurricular Activity Receipts	750.00
012 EVERGREEN FITNESS	
1900 Other Revenue from Local Sources	14,524.86
013 POST SECONDARY PLANNING	
1920 Contributions/Donations from Private Sources	10,000.03
015 JR. HIGH FUNDS	
1900 Other Revenue from Local Sources	2,592.30
139 E-RATE	
1900 Other Revenue from Local Sources	18,044.37
148 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	69,206.00
312 Title I - Schoolwide	
4220 Title I, Part A, Improvement Grants	364,236.00
321 PRESCHOOL TUITION	
1320 Tuition from Schl Dists Within State	52,038.00
410 MEDICAID ADM. CLAIMING	
3355 Medicaid - Miscellaneous	61,416.93
411 Medicaid	
3357 Montana Administrative Claiming Reimbursement	37,872.77
416 Altacare/Med.	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	325,246.91
491 GEARUP	
4710 GEAR UP	2,005.45
492 GEAR UP	
4710 GEAR UP	49,835.72
570 GEARUP	
4710 GEAR UP	1,500.00
593 GEARUP REMEDIATION	
1920 Contributions/Donations from Private Sources	400.00
621 CROSSROADS/DAY TREATMENT	
1320 Tuition from Schl Dists Within State	629,032.00
625 Christmas Funds Donation - Crossroads	



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15 Flathead County
0339 Evergreen Elem

**** Recalculated ****

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	2012 Value
625 Christmas Funds Donation - Crossroads	
1920 Contributions/Donations from Private Sources	105.00
750 ARRA - IDEA Part B	
7500 ARRA - IDEA, Part B	6,163.00
752 PreSchool Reading First	
1960 Services Provided Other Local Governmental Units	89,891.71
756 ARRA - Title I SchoolWide	
7560 ARRA Title I SchoolWide	5,729.00
779 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	374,023.00
799 IDEA Preschool	
4570 IDEA Preschool	15,749.00
802 Roundup for Safety - FEC	
1920 Contributions/Donations from Private Sources	5,000.00
815 JOHNSON DONATION	
1920 Contributions/Donations from Private Sources	250.00
820 Children's Theatre	
1920 Contributions/Donations from Private Sources	1,901.00
896 WENDT SCHOLARSHIP	
1920 Contributions/Donations from Private Sources	150.00
898 Kirshner Funds	
1510 Interest Earnings	4,406.49
899 Interest	
1510 Interest Earnings	2,498.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,146,681.81

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

PRC Program Function Object	2012 Value
003 EAST SCHOOL	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	719.00
004 LIBRARY	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	155.23
006 MUSIC INSTRUMENT RENTAL	



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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	2012 Value
006 MUSIC INSTRUMENT RENTAL	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,092.98
012 EVERGREEN FITNESS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	8,446.54
2XX Personal Services - Employee Benefits	1,359.20
5XX Other Purchased Services	521.00
6XX Supplies and Materials	2,818.22
012 Subtotal	13,144.96
015 JR. HIGH FUNDS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,828.20
139 E-RATE	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	13,327.50
148 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	51,214.72
2XX Personal Services - Employee Benefits	17,991.28
148 Subtotal	69,206.00
149 TYPICAL PEER PROGRAM	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	2,204.85
312 Title I - Schoolwide	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	209,727.82
2XX Personal Services - Employee Benefits	80,260.99
6XX Supplies and Materials	3,308.94
24XX Support Services - School Administration	
1XX Personal Services - Salaries	19,996.97
2XX Personal Services - Employee Benefits	8,729.68
5XX Other Purchased Services	31,389.60
8XX Other Expenditures	10,822.00



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	2012 Value
		312 Subtotal		364,236.00
321	PRESCHOOL TUITION			
	280 Special Education - Local and State			
	1XXX Instruction			
		1XX Personal Services - Salaries		27,906.15
		2XX Personal Services - Employee Benefits		5,812.65
	21XX Support Services - Students			
		1XX Personal Services - Salaries		14,892.20
		2XX Personal Services - Employee Benefits		3,427.00
		321 Subtotal		52,038.00
366	Deferred Maintenance & Energy Efficiency			
	366 OTO Capital Invest & Deferred Maintenance			
	26XX Operation and Maintenance of Plant Services			
		4XX Purchased Property Services		3,377.00
410	MEDICAID ADM. CLAIMING			
	410 Miscellaneous Federal Grants Direct from Feds			
	1XXX Instruction			
		1XX Personal Services - Salaries		6,748.06
		2XX Personal Services - Employee Benefits		2,062.18
		3XX Purchased Professional and Technical Services		317.43
		6XX Supplies and Materials		22,437.59
	21XX Support Services - Students			
		3XX Purchased Professional and Technical Services		14,310.96
		4XX Purchased Property Services		25.00
		5XX Other Purchased Services		1,394.08
		6XX Supplies and Materials		3,447.73
	24XX Support Services - School Administration			
		3XX Purchased Professional and Technical Services		6,996.08
	25XX Support Services - Business			
		1XX Personal Services - Salaries		974.07
		410 Subtotal		58,713.18
416	Altacare/Med.			
	280 Special Education - Local and State			
	21XX Support Services - Students			
		3XX Purchased Professional and Technical Services		323,658.51
491	GEARUP			
	471 GEAR UP			
	21XX Support Services - Students			
		1XX Personal Services - Salaries		1,826.68
		2XX Personal Services - Employee Benefits		178.77



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	2012 Value
		491	Subtotal	2,005.45
492	GEAR UP			
	471	GEAR UP		
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	32,171.73
			2XX Personal Services - Employee Benefits	8,955.27
			5XX Other Purchased Services	3,329.83
			6XX Supplies and Materials	5,378.89
		492	Subtotal	49,835.72
570	GEARUP			
	471	GEAR UP		
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			930 Federal/State Grant Resources Transferred to Other Districts or Coc	1,500.00
593	GEARUP REMEDIATION			
		1XX	Regular Education Programs - Elementary/Secondary	
		1XXX	Instruction	
			6XX Supplies and Materials	400.00
621	CROSSROADS/DAY TREATMENT			
		280	Special Education - Local and State	
		1XXX	Instruction	
			1XX Personal Services - Salaries	376,466.24
			2XX Personal Services - Employee Benefits	71,877.83
			3XX Purchased Professional and Technical Services	2,109.60
			4XX Purchased Property Services	9,356.23
			5XX Other Purchased Services	6,561.65
			6XX Supplies and Materials	49,764.06
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	3,625.00
		24XX	Support Services - School Administration	
			1XX Personal Services - Salaries	76,185.50
			2XX Personal Services - Employee Benefits	8,635.79
			3XX Purchased Professional and Technical Services	142.25
			5XX Other Purchased Services	4,185.14
			810 Dues and Fees	952.00
		26XX	Operation and Maintenance of Plant Services	
			4XX Purchased Property Services	11,800.00
			5XX Other Purchased Services	5,302.00
		27XX	Student Transportation Services	
			4XX Purchased Property Services	1,467.09
			6XX Supplies and Materials	601.62



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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	2012 Value
			621 Subtotal	629,032.00
625	Christmas Funds Donation - Crossroads			
	280 Special Education - Local and State			
		1XXX Instruction		
			1XX Personal Services - Salaries	96.10
750	ARRA - IDEA Part B			
	750 ARRA - IDEA, Part B			
		1XXX Instruction		
			6XX Supplies and Materials	6,163.00
752	PreSchool Reading First			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			1XX Personal Services - Salaries	51,579.08
			2XX Personal Services - Employee Benefits	15,861.72
			5XX Other Purchased Services	4,194.74
			6XX Supplies and Materials	6,496.10
		21XX Support Services - Students		
			2XX Personal Services - Employee Benefits	891.17
		221X Improvement of Instruction Services		
			1XX Personal Services - Salaries	7,875.00
			5XX Other Purchased Services	1,196.01
		24XX Support Services - School Administration		
			5XX Other Purchased Services	1,797.89
			752 Subtotal	89,891.71
756	ARRA - Title I SchoolWide			
	756 ARRA Title I SchoolWide			
		1XXX Instruction		
			6XX Supplies and Materials	5,729.00
779	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
			1XX Personal Services - Salaries	75,361.41
			2XX Personal Services - Employee Benefits	26,493.29
			3XX Purchased Professional and Technical Services	1,218.75
			5XX Other Purchased Services	5,575.63
			6XX Supplies and Materials	8,307.18
		21XX Support Services - Students		
			1XX Personal Services - Salaries	47,948.45
			2XX Personal Services - Employee Benefits	13,882.22
			5XX Other Purchased Services	2,213.88
			6XX Supplies and Materials	754.05



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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	2012 Value
779	IDEA Part B			
	456	IDEA, Part B, Children with Disabilities		
		24XX	Support Services - School Administration	
			1XX Personal Services - Salaries	38,107.05
			2XX Personal Services - Employee Benefits	10,834.20
			5XX Other Purchased Services	998.00
			6XX Supplies and Materials	941.03
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			930 Federal/State Grant Resources Transferred to Other Districts or Coc	141,387.86
		779	Subtotal	374,023.00
799	IDEA Preschool			
	457	IDEA Preschool		
		1XXX	Instruction	
			1XX Personal Services - Salaries	1,250.00
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	2,864.01
			2XX Personal Services - Employee Benefits	1,287.12
		24XX	Support Services - School Administration	
			1XX Personal Services - Salaries	7,621.37
			2XX Personal Services - Employee Benefits	2,726.50
		799	Subtotal	15,749.00
802	Roundup for Safety - FEC			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			7XX Property and Equipment Acquisition	5,000.00
815	JOHNSON DONATION			
	710	School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities	
			810 Dues and Fees	250.00
820	Children's Theatre			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			3XX Purchased Professional and Technical Services	1,515.00
898	Kirshner Funds			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			810 Dues and Fees	10,500.00
899	Interest			
	1XX	Regular Education Programs - Elementary/Secondary		
		27XX	Student Transportation Services	
			5XX Other Purchased Services	466.20



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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	2012 Value
899 Interest	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,096,857.59

Schedule Of Changes Worksheet

Beginning Fund Balance	970,334.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,146,681.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,096,857.59	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 8,135.66 Less Last Year 340.45 (4b) 7,795.21		
	7,795.21	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,027,953.49	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 EAST SCHOOL	1,196.42	719.00	477.42
004 LIBRARY	159.15	155.23	3.92
006 MUSIC INSTRUMENT RENTAL	758.00	1,092.98	-334.98
007 NON-DIST. ATHLETICS	750.00	0.00	750.00
012 EVERGREEN FITNESS	14,524.86	13,144.96	1,379.90
013 POST SECONDARY PLANNING	10,000.03	0.00	10,000.03
015 JR. HIGH FUNDS	2,592.30	2,828.20	-235.90
139 E-RATE	18,044.37	13,327.50	4,716.87
148 Title II Part A	69,206.00	69,206.00	0.00
149 TYPICAL PEER PROGRAM	0.00	2,204.85	-2,204.85
312 Title I - Schoolwide	364,236.00	364,236.00	0.00
321 PRESCHOOL TUITION	52,038.00	52,038.00	0.00
366 Deferred Maintenance & Energy Efficiency	0.00	3,377.00	-3,377.00
410 MEDICAID ADM. CLAIMING	61,416.93	58,713.18	2,703.75
411 Medicaid	37,872.77	0.00	37,872.77



Trustees' Financial Summary

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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
416 Altacare/Med.	325,246.91	323,658.51	1,588.40
491 GEARUP	2,005.45	2,005.45	0.00
492 GEAR UP	49,835.72	49,835.72	0.00
570 GEARUP	1,500.00	1,500.00	0.00
593 GEARUP REMEDIATION	400.00	400.00	0.00
621 CROSSROADS/DAY TREATMENT	629,032.00	629,032.00	0.00
625 Christmas Funds Donation - Crossroads	105.00	96.10	8.90
750 ARRA - IDEA Part B	6,163.00	6,163.00	0.00
752 PreSchool Reading First	89,891.71	89,891.71	0.00
756 ARRA - Title I SchoolWide	5,729.00	5,729.00	0.00
779 IDEA Part B	374,023.00	374,023.00	0.00
799 IDEA Preschool	15,749.00	15,749.00	0.00
802 Roundup for Safety - FEC	5,000.00	5,000.00	0.00
815 JOHNSON DONATION	250.00	250.00	0.00
820 Children's Theatre	1,901.00	1,515.00	386.00
896 WENDT SCHOLARSHIP	150.00	0.00	150.00
898 Kirshner Funds	4,406.49	10,500.00	-6,093.51
899 Interest	2,498.70	466.20	2,032.50
Total	2,146,681.81	2,096,857.59	49,824.22



Trustees' Financial Summary

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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	2011 Value	2012 Value
1110 District Tax Levy	4,919.39	4,937.74
1113 District Levy - Heavy Motor Vehicles	11.74	9.20
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3.98
1190 Penalties and Interest on Taxes	29.76	48.77
1510 Interest Earnings	29.85	27.30
6100 Material Prior Period Revenue Adjustments	0.00	47.10

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,990.74	5,074.09
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,750.00	2,175.00
2XX Personal Services - Employee Benefits	20.16	13.05
3XX Purchased Professional and Technical Services	740.00	650.00
5XX Other Purchased Services	0.00	172.80
6XX Supplies and Materials	893.30	605.60

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,403.46	3,616.45
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Schedule Of Changes Worksheet

Beginning Fund Balance	2,018.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,074.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,616.45	(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)	3,476.41	(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	2011 Value	2012 Value
1510 Interest Earnings	185.44	110.94
1900 Other Revenue from Local Sources	1,060.00	3,390.66
1950 Services Provided Other School Districts or Coops	8,300.00	8,300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,545.44	11,801.60

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	4,289.50	5,630.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	7,334.00	1,267.04
6XX Supplies and Materials	0.00	2,825.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,623.50	9,722.04

Schedule Of Changes Worksheet

Beginning Fund Balance		7,917.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11,801.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		9,722.04	(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)		9,996.59	(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	2011 Value	2012 Value
1510 Interest Earnings	568.24	589.88
5300 Operating Transfers from Other Funds	29,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,568.24	589.88

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	6,998.24	1,042.75
2XX Personal Services - Employee Benefits	52.61	6.26
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,376.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	198.01	0.00
2XX Personal Services - Employee Benefits	18.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,267.26	2,425.01

Schedule Of Changes Worksheet

Beginning Fund Balance	59,560.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	589.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,425.01	(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)	57,725.81	(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	2011 Value	2012 Value
1510 Interest Earnings	551.71	412.21
3281 State Technology Aid	4,928.71	4,940.63
6100 Material Prior Period Revenue Adjustments	27,480.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,960.42	5,352.84

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		37,126.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,352.84	(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)		42,479.60	(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	2011 Value	2012 Value
1510 Interest Earnings	1,036.43	1,162.76
3445 State Combined Fund School Block Grant	13,241.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,278.42	1,162.76

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	115,072.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,162.76	(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)	116,235.31	(5)



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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	2011 Value	2012 Value
1110 District Tax Levy	113,472.62	143,575.16
1113 District Levy - Heavy Motor Vehicles	247.80	272.96
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	127.29	93.73
1190 Penalties and Interest on Taxes	762.63	1,166.66
1510 Interest Earnings	2,731.89	1,577.94
3120 State Guaranteed Tax Base Aid	127,075.54	150,062.30
6100 Material Prior Period Revenue Adjustments	0.00	1,050.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	244,417.77	297,799.11

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	175,000.00	180,000.00
850 Interest on Debt	103,535.00	96,360.00
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	278,835.00	276,660.00

Schedule Of Changes Worksheet

Beginning Fund Balance	124,904.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	297,799.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	276,660.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	146,043.45	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0339-74884813

15 Flathead County
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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,997.39	1,403.78
1900 Other Revenue from Local Sources	9,302.14	845.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,299.53	2,248.78

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	139,653.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,248.78	(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)	141,901.98	(5)



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**** Recalculated ****

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	2011 Value	2012 Value
1110 District Tax Levy	972.86	0.00
1510 Interest Earnings	6,264.92	4,822.91
1900 Other Revenue from Local Sources	193.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,430.98	4,822.91

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	481,078.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,822.91	(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)	485,901.70	(5)



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**** Recalculated ****

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	2011 Value	2012 Value
1950 Services Provided Other School Districts or Coops	0.00	24,991.92
521 Special Ed Coop Interlocal Agreement		
1510 Interest Earnings	917.35	716.92
1950 Services Provided Other School Districts or Coops	17,732.00	22,386.00
521 Subtotal	<u>18,649.35</u>	<u>23,102.92</u>
621 CROSSROADS/DAY TREATMENT		
1510 Interest Earnings	2,116.92	1,904.06
1900 Other Revenue from Local Sources	2,561.85	1,448.00
1950 Services Provided Other School Districts or Coops	69,964.00	0.00
621 Subtotal	<u>74,642.77</u>	<u>3,352.06</u>
721 Interlocal/crossroads		
1510 Interest Earnings	493.98	484.66
1900 Other Revenue from Local Sources	0.00	2,713.86
721 Subtotal	<u>493.98</u>	<u>3,198.52</u>
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>93,786.10</u></u>	<u><u>54,645.42</u></u>

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

PRC Program Function Object	2011 Value	2012 Value
521 Special Ed Coop Interlocal Agreement		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	185.00	0.00
2XX Personal Services - Employee Benefits	387.86	0.00
6XX Supplies and Materials	1,025.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	3,780.43	7,621.37
2XX Personal Services - Employee Benefits	785.00	941.94
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	1,065.45	0.00
521 Subtotal	<u>7,228.74</u>	<u>8,563.31</u>
621 CROSSROADS/DAY TREATMENT		
280 Special Education - Local and State		
1XXX Instruction		
3XX Purchased Professional and Technical Services	2,350.00	450.40
6XX Supplies and Materials	6,957.48	0.00



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Program Function Object	2011 Value	2012 Value
621 CROSSROADS/DAY TREATMENT		
280 Special Education - Local and State		
25XX Support Services - Business		
1XX Personal Services - Salaries	858.60	8,000.00
	<hr/>	<hr/>
621 Subtotal	10,166.08	8,450.40
	<hr/>	<hr/>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,394.82	17,013.71

Schedule Of Changes Worksheet

Beginning Fund Balance		293,551.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		54,645.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		17,013.71	(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	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		331,182.80	(5)



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**** Recalculated ****

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	2011 Value	2012 Value
1XXX Revenues from Student Activities	14,934.97	12,814.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,934.97	12,814.01

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	13,291.09	21,602.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,291.09	21,602.08

Schedule Of Changes Worksheet

Beginning Fund Balance	43,814.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,814.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,602.08	(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)	35,026.09	(5)



Trustees' Financial Summary

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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	514,072.54	521,887.64
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	23,186.82	18,613.29
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,332,221.27	2,242,989.25
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	69,862.58	45,516.54
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,918.88	1,372.05
XX	XXX 26XX 41X	Energy Utility Services	86,399.26	83,635.96
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	80,023.61
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	40,790.34	42,931.24
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	6,457.20
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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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	116,224.60
b. Related Services Block Grant Entitlement	38,738.96
c. Total Entitlements Subject to Reversion	154,963.56

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	206,101.54
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	569,812.77
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 FY2014 Maximum Budget: 100%



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	340,452.49	0.00	0.00	0.00	
280	1XXX	2XX	69,066.06	0.00	0.00	0.00	
280	1XXX	3XX	1,838.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	398.60	0.00	0.00	0.00	
280	1XXX	6XX	12,722.25	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	94,814.39	0.00	0.00	0.00	
280	21XX	2XX	16,642.60	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	140.00	0.00	0.00	0.00	
280	21XX	5XX	707.03	0.00	0.00	0.00	
280	21XX	6XX	2,663.77	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	22,864.21	0.00	0.00	0.00	
280	24XX	2XX	3,019.90	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	1,193.28	0.00	0.00	0.00	
280	24XX	6XX	3,290.19	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			569,812.77	0.00	0.00	0.00	569,812.77

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 FY12.



Trustees' Financial Summary

FY2011-12

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**** Recalculated ****

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land Improvements	355,376.00	0.00	0.00	0.00	355,376.00
Buildings	9,852,521.00	-256,180.00	271,965.00	0.00	9,868,306.00
Machinery and Equipment	480,340.00	-112,687.00	40,270.00	6,050.00	401,873.00
Totals at Historical Cost	10,688,237.00	-368,867.00	312,235.00	6,050.00	10,625,555.00
Less Accumulated Depreciation For:					
Building Accum	4,026,374.00	541,613.00	186,434.00	0.00	4,754,421.00
Machinery and Equipment Accum	289,846.00	-49,056.00	29,315.00	0.00	270,105.00
Total Accumulated Depreciation	4,316,220.00	492,557.00	215,749.00	0.00	5,024,526.00
Governmental Activities, Capital Assets, net	6,372,017.00	-861,424.00	96,486.00	6,050.00	5,601,029.00

* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2012

*** Has comment.



Trustees' Financial Summary

FY2011-12

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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
06/15/2003	2,780,000.00	0.00	180,000.00	0.00	2,600,000.00	190,000.00	2,410,000.00
Compensated Absences	358,579.58	43,995.73	0.00	0.00	402,575.31	0.00	402,575.31
Other Post Employment Benefits	0.00	1,420,716.00	0.00	0.00	1,420,716.00	0.00	1,420,716.00
Other	947,144.00	0.00	0.00	947,144.00	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	4,085,723.58	1,464,711.73	180,000.00	947,144.00	4,423,291.31	190,000.00	4,233,291.31

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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.