



Trustees' Financial Summary

FY2011-12

Submit ID: 0308-68407455

15 Flathead County
0308 Fair-Mont-Egan Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Susan Clanton

Phone #: (406) 755-2038

(Signature)

(Date)

Chair, Board of Trustees: Jeff Wilson

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 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 #
200	Energy Cost Relief	LOCAL		
201	Wanda Bears Trust	LOCAL		
202	AYP Academic Achievement Award	FEDERAL		84.010
262	MOST Grant	STATE		
270	Bruin's Den After School Care	LOCAL		
271	Bruin's Den Breakfast	LOCAL		
312	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
366	Capital Investment & Deferred Maintenance OTO	STATE	None	
368	State OTO Indian Education for All	STATE		state
369	Education Data Systems	STATE	None	
372	Quality Schools Facility Grant	STATE		NA
373	Quality Schools Facility Grant	STATE		NA
442	Plum Creek Grant	LOCAL		
443	RoundUp for Safety Grant	LOCAL		
542	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	FEDERAL		84.358A
772	IDEA Part B	FEDERAL		84.027



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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)	155,157.82	709.59		830.23
02	Taxes Receivable - Real and Personal (120-149)	15,246.96	0.02		
03	Taxes Receivable - Protested (150-159)	6,744.93			
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	177,149.71	709.61		830.23
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,991.89	0.02		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	21,991.89	0.02		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	37,322.11			
48	Fund Balance for Budget	117,835.71	709.59		830.23
52	TOTAL FUND BALANCE/EQUITY	155,157.82	709.59		830.23
53	TOTAL LIABILITIES AND FUND BALANCE	177,149.71	709.61		830.23



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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)	241.36	71,137.37	44,759.02	1,972.07
02	Taxes Receivable - Real and Personal (120-149)	679.15			
03	Taxes Receivable - Protested (150-159)	400.95			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		0.20		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,321.46	71,137.57	44,759.02	1,972.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,080.10			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,080.10			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			702.00	
48	Fund Balance for Budget	241.36	71,137.57	44,057.02	1,972.07
52	TOTAL FUND BALANCE/EQUITY	241.36	71,137.57	44,759.02	1,972.07
53	TOTAL LIABILITIES AND FUND BALANCE	1,321.46	71,137.57	44,759.02	1,972.07



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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)			1,139.79	3,488.36
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			1,139.79	3,488.36
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)			1,000.00	
48	Fund Balance for Budget			139.79	3,488.36
52	TOTAL FUND BALANCE/EQUITY			1,139.79	3,488.36
53	TOTAL LIABILITIES AND FUND BALANCE			1,139.79	3,488.36



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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)	7,347.05	4,326.92		23.28
02	Taxes Receivable - Real and Personal (120-149)	342.02			1.27
03	Taxes Receivable - Protested (150-159)	152.34			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,841.41	4,326.92		24.55
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	494.36			1.27
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	494.36			1.27
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,198.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	6,149.05	4,326.92		23.28
52	TOTAL FUND BALANCE/EQUITY	7,347.05	4,326.92		23.28
53	TOTAL LIABILITIES AND FUND BALANCE	7,841.41	4,326.92		24.55



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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)	0.27	516.84		
02	Taxes Receivable - Real and Personal (120-149)		1.28		
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	0.27	518.12		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1.28		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1.28		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	0.27	516.84		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	0.27	516.84		
53	TOTAL LIABILITIES AND FUND BALANCE	0.27	518.12		



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Balance Sheet

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



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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)			9,647.38	
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			9,647.38	
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			9,647.38	
52	TOTAL FUND BALANCE/EQUITY			9,647.38	
53	TOTAL LIABILITIES AND FUND BALANCE			9,647.38	



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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)	9,561.52	43,032.19		
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	9,561.52	43,032.19		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	788.74			
23	Warrants Payable (620)	7,649.92	43,032.19		
24	Other Current Liabilities (621-679)	1,122.86			
35	TOTAL LIABILITIES	9,561.52	43,032.19		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	9,561.52	43,032.19		



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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	251,353.47	263,830.32
1112 District Levy - Personal Property	8,108.54	7,124.95
1113 District Levy - Heavy Motor Vehicles	1,656.82	127.68
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	79.13	104.43
1190 Penalties and Interest on Taxes	2,050.38	2,823.69
1510 Interest Earnings	2,763.56	1,663.16
3110 Direct State Aid	388,170.12	466,056.49
3111 Quality Educator	48,367.80	47,151.00
3112 At Risk Student	0.00	1,814.06
3113 Indian Education For All	3,651.60	3,692.40
3114 American Indian Achievement Gap	1,000.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	29,456.13	30,297.30
3120 State Guaranteed Tax Base Aid	242,832.48	248,673.12
3444 State School Block Grant	21,631.90	21,631.90
3730 HB645 State Special Education Allowable Costs	1,520.44	0.00
6100 Material Prior Period Revenue Adjustments	3,803.61	0.00
7800 ARRA - State Fiscal Stabilization Fund	43,800.14	0.00
7810 Education Jobs Fund	36,611.48	546.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,086,857.60	1,095,937.11

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	430,596.96	516,861.47
2XX Personal Services - Employee Benefits	60,335.52	63,088.20
3XX Purchased Professional and Technical Services	380.00	931.20
4XX Purchased Property Services	6,124.03	5,378.11
5XX Other Purchased Services	792.45	349.65
6XX Supplies and Materials	25,848.32	23,727.83
810 Dues and Fees	100.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	21,594.88	22,426.08
2XX Personal Services - Employee Benefits	2,914.78	2,735.84
3XX Purchased Professional and Technical Services	3,361.00	2,700.00
6XX Supplies and Materials	260.92	114.75
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	450.00	450.00
2XX Personal Services - Employee Benefits	4.49	9.81
3XX Purchased Professional and Technical Services	3,048.50	3,569.78



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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			
			5XX Other Purchased Services	3,486.11	4,079.01
			6XX Supplies and Materials	383.22	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	11,194.07	11,293.71
			2XX Personal Services - Employee Benefits	3,506.86	4,149.64
			3XX Purchased Professional and Technical Services	14,300.60	14,993.62
			6XX Supplies and Materials	1,694.78	1,456.91
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	45,248.63	48,829.71
			2XX Personal Services - Employee Benefits	9,948.69	9,511.00
			3XX Purchased Professional and Technical Services	9,705.00	9,923.02
			5XX Other Purchased Services	9,106.61	12,218.32
			6XX Supplies and Materials	2,968.29	3,246.05
			810 Dues and Fees	2,082.00	2,168.00
			8XX Other Expenditures	0.00	832.26
		25XX Support Services - Business			
			1XX Personal Services - Salaries	63,145.03	65,687.02
			2XX Personal Services - Employee Benefits	9,704.77	9,482.04
			3XX Purchased Professional and Technical Services	11,817.05	8,482.93
			4XX Purchased Property Services	1,062.85	887.18
			5XX Other Purchased Services	4,447.50	4,939.59
			6XX Supplies and Materials	4,551.80	10,270.24
			810 Dues and Fees	150.00	150.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	36,963.05	37,673.02
			2XX Personal Services - Employee Benefits	6,060.75	6,245.23
			3XX Purchased Professional and Technical Services	8,612.50	210.00
			4XX Purchased Property Services	31,089.96	36,259.87
			5XX Other Purchased Services	91.00	13.32
			6XX Supplies and Materials	11,656.94	21,632.33
		27XX Student Transportation Services			
			5XX Other Purchased Services	3,707.96	3,533.95
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	1,140.00	0.00
			5XX Other Purchased Services	296.06	0.00
			7XX Property and Equipment Acquisition	59,274.72	27,026.40
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	61,532.78	64,646.35
			2XX Personal Services - Employee Benefits	7,476.02	7,376.03
			6XX Supplies and Materials	11.96	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			



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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
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,965.31	2,947.57
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	288.00	0.00
			2XX Personal Services - Employee Benefits	2.87	0.00
			3XX Purchased Professional and Technical Services	0.00	546.00
			5XX Other Purchased Services	350.45	0.00
			6XX Supplies and Materials	399.54	596.00
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	2,681.00	2,800.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	7,960.00	9,180.00
			2XX Personal Services - Employee Benefits	120.99	53.39
			3XX Purchased Professional and Technical Services	2,336.00	1,836.00
			5XX Other Purchased Services	2,370.97	2,167.03
			6XX Supplies and Materials	35.45	327.19
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	37,642.46	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	4,060.33	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	2,097.35	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	36,611.48	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	0.00	546.61
	890 Other Community Services				
		33XX Community Services			
			8XX Other Expenditures	250.00	250.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	4,658.16	1,558.15
			2XX Personal Services - Employee Benefits	2,032.70	9.06
			6XX Supplies and Materials	237.53	34.81
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	2,410.06



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

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

1,099,330.00 1,094,821.34

Schedule Of Changes Worksheet

Beginning Fund Balance						126,719.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,095,937.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,094,821.34	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	37,322.11	Less Last Year	10,000.00	(4b)		27,322.11	
						27,322.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						155,157.82	(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
1111 District Levy - Real Property	0.19	0.00
1190 Penalties and Interest on Taxes	0.05	0.00
1510 Interest Earnings	42.46	21.49
2220 County On-Schedule Trans Reimb	1,048.59	587.12
3210 State On-Schedule Trans Reimb	1,048.61	587.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,139.90	1,195.74

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	2,097.20	1,174.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,097.20	1,174.25

Schedule Of Changes Worksheet

Beginning Fund Balance	688.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,195.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,174.25	(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)
	709.59	(5)



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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	28.29	15.46
1613 Special Milk Program	1,442.68	1,346.85
1621 Lunch Sales	88.40	137.25
4550 Federal Child Nutrition	3,576.56	3,552.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,135.93	5,052.15

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
3XX Purchased Professional and Technical Services	540.00	567.00
6XX Supplies and Materials	4,831.19	5,252.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,371.19	5,819.45

Schedule Of Changes Worksheet

Beginning Fund Balance		1,597.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,052.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,819.45	(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)		830.23	(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
1111 District Levy - Real Property	25,487.49	10,859.32
1112 District Levy - Personal Property	517.71	688.62
1113 District Levy - Heavy Motor Vehicles	172.71	4.95
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4.78	6.30
1190 Penalties and Interest on Taxes	130.48	187.47
1510 Interest Earnings	75.94	33.15

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,389.11	11,779.81
--	-----------	-----------

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	26,409.00	10,388.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,409.00	10,388.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	-1,150.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,779.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,388.00	(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)		241.36 (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	894.80	577.15
2240 County Retirement Distribution	123,983.22	126,327.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	124,878.02	126,904.48

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	68,278.22	80,542.23
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,416.26	3,494.64
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	71.19	70.12
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,770.88	1,759.89
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,158.23	7,609.11
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,989.40	10,235.97
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,847.47	5,870.57
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,789.16	10,073.80
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	45.56	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,259.25	1,430.51
780 ARRA - State Fiscal Stabilization Fund		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,954.95	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	642.34	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	331.80	0.00
781 Education Jobs Fund		



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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
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,791.85	0.00
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	0.00	85.18
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	815.10	242.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				121,161.66	121,414.83

Schedule Of Changes Worksheet

Beginning Fund Balance					65,647.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					126,904.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					121,414.83	(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)					71,137.57	(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
201 Wanda Bears Trust	
1920 Contributions/Donations from Private Sources	6,338.65
202 AYP Academic Achievement Award	
4650 Federal Miscellaneous Grants from OPI	11,405.00
262 MOST Grant	
4700 Federal Miscellaneous Grants from other State Agencies	5,000.00
270 Bruin's Den After School Care	
1510 Interest Earnings	265.01
1945 Fees - Users/Resale of Supplies	20,079.55
270 Subtotal	20,344.56
271 Bruin's Den Breakfast	
1945 Fees - Users/Resale of Supplies	1,368.25
312 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	21,325.00
373 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	379,110.00
442 Plum Creek Grant	
1900 Other Revenue from Local Sources	5,000.00
443 RoundUp for Safety Grant	
1920 Contributions/Donations from Private Sources	5,822.00
542 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,122.00
772 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	2,947.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	478,783.03

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

PRC Program Function Object	2012 Value
202 AYP Academic Achievement Award	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	699.00
262 MOST Grant	
470 Federal Miscellaneous Grants from other State Agencies	
33XX Community Services	
1XX Personal Services - Salaries	2,959.76
2XX Personal Services - Employee Benefits	354.67



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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
262	MOST	Grant		
	470	Federal	Miscellaneous Grants from other State Agencies	
		33XX	Community Services	
			3XX Purchased Professional and Technical Services	200.00
			5XX Other Purchased Services	410.91
			6XX Supplies and Materials	824.66
	840	Custody and Child Care	Services	
		33XX	Community Services	
			3XX Purchased Professional and Technical Services	250.00
			262 Subtotal	5,000.00
270	Bruin's Den	After School Care		
	1XX	Regular Education Programs - Elementary/Secondary		
		4XXX	Facilities Acquisition and Construction Services	
			7XX Property and Equipment Acquisition	24,695.23
	840	Custody and Child Care	Services	
		33XX	Community Services	
			1XX Personal Services - Salaries	9,597.76
			2XX Personal Services - Employee Benefits	1,111.37
			4XX Purchased Property Services	1,277.00
			5XX Other Purchased Services	168.72
			6XX Supplies and Materials	3,886.34
			8XX Other Expenditures	165.00
			270 Subtotal	40,901.42
271	Bruin's Den	Breakfast		
	840	Custody and Child Care	Services	
		33XX	Community Services	
			6XX Supplies and Materials	708.15
312	Title I, Part A,	Improving Basic Programs		
	420	Title I, Part A, Improving Basic Programs		
		1XXX	Instruction	
			1XX Personal Services - Salaries	16,614.51
			2XX Personal Services - Employee Benefits	4,710.49
			312 Subtotal	21,325.00
366	Capital Investment & Deferred Maintenance	OTO		
	366	OTO Capital Invest & Deferred Maintenance		
		26XX	Operation and Maintenance of Plant Services	
			5XX Other Purchased Services	572.00
		4XXX	Facilities Acquisition and Construction Services	
			715 Land Improvements	11,110.21



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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
366 Subtotal	11,682.21
368 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	330.53
369 Education Data Systems	
368 K-12 Education Data Systems	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	670.39
373 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	379,110.00
442 Plum Creek Grant	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
1XX Personal Services - Salaries	250.00
2XX Personal Services - Employee Benefits	36.33
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	4,713.67
442 Subtotal	5,000.00
443 RoundUp for Safety Grant	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
1XX Personal Services - Salaries	291.10
2XX Personal Services - Employee Benefits	42.32
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	5,488.58
443 Subtotal	5,822.00
542 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	17,749.92
2XX Personal Services - Employee Benefits	2,372.08
542 Subtotal	20,122.00
772 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,850.32



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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
772 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,097.25
772 Subtotal	2,947.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	494,318.27

Schedule Of Changes Worksheet

Beginning Fund Balance	59,592.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	478,783.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	494,318.27 (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 702.00 Less Last Year 0.00 (4b) 702.00	
	702.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,759.02 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
201 Wanda Bears Trust	6,338.65	0.00	6,338.65
202 AYP Academic Achievement Award	11,405.00	699.00	10,706.00
262 MOST Grant	5,000.00	5,000.00	0.00
270 Bruin's Den After School Care	20,344.56	40,901.42	-20,556.86
271 Bruin's Den Breakfast	1,368.25	708.15	660.10
312 Title I, Part A, Improving Basic Programs	21,325.00	21,325.00	0.00
366 Capital Investment & Deferred Maintenance OTO	0.00	11,682.21	-11,682.21
368 State OTO Indian Education for All	0.00	330.53	-330.53
369 Education Data Systems	0.00	670.39	-670.39
373 Quality Schools Facility Grant	379,110.00	379,110.00	0.00
442 Plum Creek Grant	5,000.00	5,000.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
443 RoundUp for Safety Grant	5,822.00	5,822.00	0.00
542 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	20,122.00	20,122.00	0.00
772 IDEA Part B	2,947.57	2,947.57	0.00
Total	<u>478,783.03</u>	<u>494,318.27</u>	<u>-15,535.24</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	2011 Value	2012 Value
1510 Interest Earnings	35.69	19.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35.69	19.11

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		
3XX Purchased Professional and Technical Services	0.00	201.00
5XX Other Purchased Services	470.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	470.00	201.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,153.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	201.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,972.07	(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	14.06	9.53
1910 Rentals	170.00	125.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	184.06	134.53

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		
4XX Purchased Property Services	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance		1,005.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		134.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,000.00	(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	1,000.00		
Less Last Year	0.00		
		1,000.00	(4b)
		1,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,139.79	(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	41.06	11.41
5300 Operating Transfers from Other Funds	0.00	2,410.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41.06	2,421.47

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	1,003.50	0.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	346.47	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	494.26	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,844.23	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		1,066.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,421.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,488.36	(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
1111 District Levy - Real Property	5,787.88	5,906.70
1112 District Levy - Personal Property	182.36	163.74
1113 District Levy - Heavy Motor Vehicles	38.21	2.86
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1.77	2.34
1190 Penalties and Interest on Taxes	46.22	63.81
1510 Interest Earnings	75.86	43.96
3281 State Technology Aid	1,171.45	1,174.51
3445 State Combined Fund School Block Grant	3,357.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,661.11	7,357.92

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	0.00	600.00
6XX Supplies and Materials	9,538.03	2,543.98
222X Educational Media Services		
6XX Supplies and Materials	199.95	0.00
23XX Support Services - General Administration		
6XX Supplies and Materials	699.00	0.00
25XX Support Services - Business		
6XX Supplies and Materials	493.96	2,854.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,930.94	5,998.69



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						4,789.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,357.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,998.69	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	1,198.00	Less Last Year	0.00	(4b)		1,198.00	
						1,198.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,347.05	(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	89.26	23.86
3445 State Combined Fund School Block Grant	0.00	3,357.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	89.26	3,381.22

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	12,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		945.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,381.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,326.92	(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
1510 Interest Earnings	0.35	0.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.35	0.21

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	23.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.21	(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)	23.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2.01	0.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.01	0.43

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	136.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	136.01

Schedule Of Changes Worksheet

Beginning Fund Balance	135.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	136.01	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.27	(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	2011 Value	2012 Value
1111 District Levy - Real Property	12.77	0.00
1190 Penalties and Interest on Taxes	3.76	0.00
1510 Interest Earnings	334.32	48.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	350.85	48.08

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		
4XX Purchased Property Services	10,616.50	1,400.00
6XX Supplies and Materials	0.00	301.16
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	15,068.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,616.50	16,769.80

Schedule Of Changes Worksheet

Beginning Fund Balance	17,238.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,769.80	(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)	516.84	(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	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	23,650.04	36,402.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,650.04	36,402.05

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	20,267.21	40,067.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,267.21	40,067.12

Schedule Of Changes Worksheet

Beginning Fund Balance	13,312.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,402.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,067.12	(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)	9,647.38	(5)



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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	51,625.98	53,089.44
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	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	506,905.38	506,886.30
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,909.38	1,567.43
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,126.02	1,115.08
XX	XXX 26XX 41X	Energy Utility Services	9,558.60	11,441.93
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	12,000.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	87,284.71	468,019.13
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	26,409.00	10,388.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,797.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,797.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,932.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	38,588.78
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	74,969.95
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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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	64,646.35	0.00	0.00	0.00	
280	1XXX	2XX	7,376.03	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,947.57	0.00	0.00	0.00	
Totals			74,969.95	0.00	0.00	0.00	74,969.95

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

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	2,500.00	0.00	0.00	0.00	2,500.00
Land Improvements	30,336.66	0.00	0.00	0.00	30,336.66
Buildings	573,345.52	0.00	130,626.65	0.00	703,972.17
Machinery and Equipment	39,810.90	0.00	0.00	39,810.90	0.00
Construction in Progress	87,284.71	0.00	0.00	87,284.71	0.00
Totals at Historical Cost	733,277.79	0.00	130,626.65	127,095.61	736,808.83
Less Accumulated Depreciation For:					
Improvement Accum	7,334.64	0.00	1,516.83	0.00	8,851.47
Building Accum	264,830.77	0.00	14,711.03	0.00	279,541.80
Machinery and Equipment Accum	38,260.90	0.00	0.00	38,260.90	0.00
Total Accumulated Depreciation	310,426.31	0.00	16,227.86	38,260.90	288,393.27
Governmental Activities, Capital Assets, net	422,851.48	0.00	114,398.79	88,834.71	448,415.56

* 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
Operations and Maintenance (26XX)	16,227.86	0.00	0.00
Total Depreciation for FY2012	16,227.86	0.00	0.00

*** Has comment.



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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*							
Compensated Absences	9,387.32	2,240.55	0.00	0.00	11,627.87	0.00	11,627.87
Other Post Employment Benefits	60,703.00	0.00	0.00	0.00	60,703.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	70,090.32	2,240.55	0.00	0.00	72,330.87	0.00	11,627.87

* 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.