



# Trustees' Financial Summary

FY2011-12

Submit ID: 0310-62993980

15 Flathead County  
0310 Kalispell 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:** Gwyn Andersen

**Phone #:** (406) 751-3412

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

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

**Chair, Board of Trustees:** Tom Clark

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

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

**County Superintendent:** Marcia Sheffels

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

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

## Software

Accounting Package: TSC

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 #
122	Title I, Part A, Improvement Grants	FEDERAL	15-0310-31-11	84.010
123	Title I Program For Neglected & Delinquent Child	FEDERAL		84.013A
124	Academic Achievement (AYP Bonus)	STATE		
130	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	15-0310-14-09	84.367
132	IDEA Part B	FEDERAL	15-0310-77-20-09	84.027
133	Medicaid	STATE	NPI 1992836779	State
134	IDEA Preschool	FEDERAL	15-0310-79-20-09	84.173A
139	Special Education Tuition Fund	LOCAL		
141	Creston InterLocal Agreement	LOCAL		
142	Unrestricted Intergovernmental	LOCAL		
143	Edgerton PreSchool	LOCAL		
144	Aggregate Reimbursements	LOCAL		
145	Quality Schools Facility Grant	STATE		NA
147	Title I, Part E, Striving Readers	FEDERAL		84.371
148	State OTO Indian Education for All	STATE	15-0310 IEA	state
149	Elementary Student Enrichment	LOCAL		
821	ARRA - National Clean Diesel Grant	FEDERAL		66.039



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,631,313.73	391,171.30	304,676.66	
02	Taxes Receivable - Real and Personal (120-149)	282,993.34	64,656.16	3,272.95	
03	Taxes Receivable - Protested (150-159)	169,915.67	38,020.53	2,100.02	
04	Receivables from Other Funds (160-179)	285,102.00			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,369,324.74	493,847.99	310,049.63	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	123,348.11			
25	Deferred Revenue (680)	452,909.01	102,676.69	5,372.97	
26	Other Liabilities (690-699)	593.71			
35	<b>TOTAL LIABILITIES</b>	576,850.83	102,676.69	5,372.97	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,792,473.91	391,171.30	304,676.66	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,792,473.91	391,171.30	304,676.66	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,369,324.74	493,847.99	310,049.63	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	57,237.68	722,872.97	-159,812.77	35,204.25
02	Taxes Receivable - Real and Personal (120-149)	14,109.75			5,799.01
03	Taxes Receivable - Protested (150-159)	9,348.40			3,006.30
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			852,336.91	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	80,695.83	722,872.97	692,524.14	44,009.56
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			0.43	
24	Other Current Liabilities (621-679)				601.78
25	Deferred Revenue (680)	23,458.15			8,805.31
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	23,458.15		0.43	9,407.09
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	57,237.68	722,872.97	692,523.71	34,602.47
52	<b>TOTAL FUND BALANCE/EQUITY</b>	57,237.68	722,872.97	692,523.71	34,602.47
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	80,695.83	722,872.97	692,524.14	44,009.56



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,886.03	134.98
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			8,886.03	134.98
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,886.03	134.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>			8,886.03	134.98
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			8,886.03	134.98



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	174,002.00	4,565.03		333,803.31
02	Taxes Receivable - Real and Personal (120-149)				36,687.29
03	Taxes Receivable - Protested (150-159)				22,528.18
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	174,002.00	4,565.03		393,018.78
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				59,215.47
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				59,215.47
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	174,002.00	4,565.03		333,803.31
52	<b>TOTAL FUND BALANCE/EQUITY</b>	174,002.00	4,565.03		333,803.31
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	174,002.00	4,565.03		393,018.78



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	156,954.26	998,195.36		
02	Taxes Receivable - Real and Personal (120-149)		33,627.17		
03	Taxes Receivable - Protested (150-159)		20,271.06		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	156,954.26	1,052,093.59		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		53,898.23		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		53,898.23		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	156,954.26	998,195.36		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	156,954.26	998,195.36		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	156,954.26	1,052,093.59		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			197,453.36	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			197,453.36	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			197,453.36	
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			197,453.36	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			197,453.36	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,775,842.48	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,775,842.48	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)			285,102.00	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>			285,102.00	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,490,740.48	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,490,740.48	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,775,842.48	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		836,943.12	115,708.38	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		836,943.12	115,708.38	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		836,943.12	115,708.38	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		836,943.12	115,708.38	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		836,943.12	115,708.38	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	532,774.42	2,560,407.13		12,156.25
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				2,114.65
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	532,774.42	2,560,407.13		14,270.90
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	532,774.42	2,560,407.13		
24	Other Current Liabilities (621-679)				14,270.90
35	<b>TOTAL LIABILITIES</b>	532,774.42	2,560,407.13		14,270.90
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	532,774.42	2,560,407.13		14,270.90



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	4,701,206.45	4,724,394.47
1190 Penalties and Interest on Taxes	34,900.80	26,541.01
1310 Individual Tuition	13,626.41	21,570.77
1510 Interest Earnings	23,368.60	19,717.13
3110 Direct State Aid	5,447,880.28	6,846,314.52
3111 Quality Educator	624,236.65	610,550.69
3112 At Risk Student	0.00	59,349.75
3113 Indian Education For All	57,568.80	60,486.00
3114 American Indian Achievement Gap	10,400.00	10,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	542,944.99	609,990.97
3117 State Tuition for State Placement	19,687.87	999.06
3120 State Guaranteed Tax Base Aid	2,535,600.56	2,625,209.04
3444 State School Block Grant	649,632.93	649,632.93
3730 HB645 State Special Education Allowable Costs	23,970.27	0.00
7800 ARRA - State Fiscal Stabilization Fund	614,725.18	0.00
7810 Education Jobs Fund	513,833.86	8,029.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>15,813,583.65</b>	<b>16,272,785.91</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	6,726,470.76	7,973,589.03
2XX Personal Services - Employee Benefits	1,151,587.81	916,256.53
3XX Purchased Professional and Technical Services	115,877.87	141,547.72
4XX Purchased Property Services	7,423.02	6,660.52
5XX Other Purchased Services	20,683.53	21,981.91
6XX Supplies and Materials	379,114.76	361,734.92
7XX Property and Equipment Acquisition	49,424.80	0.00
8XX Other Expenditures	0.00	100.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	568,614.38	596,407.57
2XX Personal Services - Employee Benefits	58,381.68	53,626.94
3XX Purchased Professional and Technical Services	2,571.36	14,249.72
5XX Other Purchased Services	114.25	2,814.81
6XX Supplies and Materials	4,097.59	2,744.36
8XX Other Expenditures	0.00	119.50
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	0.00	400,744.99
2XX Personal Services - Employee Benefits	0.00	52,756.44



# Trustees' Financial Summary

FY2011-12

Submit ID: 0310-62993980

15 Flathead County  
0310 Kalispell Elem

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

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>221X Improvement of Instruction Services</b>				
			3XX Purchased Professional and Technical Services	0.00	1,229.80
			6XX Supplies and Materials	0.00	36,562.16
			8XX Other Expenditures	0.00	1,385.00
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	393,270.11	0.00
			2XX Personal Services - Employee Benefits	42,350.95	0.00
			4XX Purchased Property Services	565.50	0.00
			5XX Other Purchased Services	5.00	0.00
			6XX Supplies and Materials	33,112.07	0.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	173,806.96	212,957.01
			2XX Personal Services - Employee Benefits	23,375.22	29,443.38
			3XX Purchased Professional and Technical Services	21,902.18	31,615.31
			5XX Other Purchased Services	67,860.79	72,580.62
			6XX Supplies and Materials	4,657.81	8,767.41
			810 Dues and Fees	14,377.36	0.00
			8XX Other Expenditures	0.00	17,258.40
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	845,166.87	905,138.72
			2XX Personal Services - Employee Benefits	132,909.95	130,867.94
			3XX Purchased Professional and Technical Services	0.00	450.00
			4XX Purchased Property Services	214.62	357.40
			5XX Other Purchased Services	69,634.43	79,759.41
			6XX Supplies and Materials	36,826.81	45,090.35
			8XX Other Expenditures	0.00	1,049.48
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	112,974.43	117,348.82
			2XX Personal Services - Employee Benefits	23,751.24	14,337.40
			3XX Purchased Professional and Technical Services	8,927.40	4,665.69
			4XX Purchased Property Services	5,039.14	0.00
			5XX Other Purchased Services	2,197.14	14,019.60
			6XX Supplies and Materials	4,436.14	15,404.75
			810 Dues and Fees	98.80	0.00
			8XX Other Expenditures	0.00	910.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	811,346.23	760,846.38
			2XX Personal Services - Employee Benefits	180,621.95	152,533.56
			3XX Purchased Professional and Technical Services	65,885.78	62,127.82
			4XX Purchased Property Services	415,969.68	370,587.10
			5XX Other Purchased Services	70,349.77	69,852.74
			6XX Supplies and Materials	101,028.34	91,437.68
			7XX Property and Equipment Acquisition	0.00	9,324.88



# Trustees' Financial Summary

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

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	655,232.82	962,704.40
			2XX Personal Services - Employee Benefits	83,943.87	157,587.97
			3XX Purchased Professional and Technical Services	26,402.58	23,806.75
			4XX Purchased Property Services	0.00	745.31
			5XX Other Purchased Services	1,217.75	3,131.02
			6XX Supplies and Materials	8,813.06	9,040.76
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	290,823.45	171,212.67
			2XX Personal Services - Employee Benefits	24,437.82	35,084.45
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	51,144.71	52,222.95
			2XX Personal Services - Employee Benefits	8,649.70	8,481.86
			3XX Purchased Professional and Technical Services	0.00	1,739.00
			5XX Other Purchased Services	1,938.80	1,938.80
			6XX Supplies and Materials	0.00	4.76
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	51,969.10
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	0.00	37.67
			2XX Personal Services - Employee Benefits	27.78	0.00
			3XX Purchased Professional and Technical Services	469.27	950.00
			5XX Other Purchased Services	0.00	1,271.45
			6XX Supplies and Materials	8,136.08	2,504.18
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	298,996.01	311,171.55
			2XX Personal Services - Employee Benefits	39,121.02	38,962.18
			4XX Purchased Property Services	7,883.60	1,129.89
			5XX Other Purchased Services	1,095.90	217.40
			6XX Supplies and Materials	15,375.31	23,692.48
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	267.48
			2XX Personal Services - Employee Benefits	0.00	16.01
			5XX Other Purchased Services	0.00	431.37
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	11,336.02	11,369.90
			2XX Personal Services - Employee Benefits	59.89	53.80
			5XX Other Purchased Services	0.00	71.63
	<b>720 School Sponsored Athletics</b>				



# Trustees' Financial Summary

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

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	5,276.35
			2XX Personal Services - Employee Benefits	0.00	252.17
			5XX Other Purchased Services	0.00	7,007.48
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	144,007.61	130,338.48
			2XX Personal Services - Employee Benefits	3,052.70	2,578.20
			3XX Purchased Professional and Technical Services	1,380.00	0.00
			5XX Other Purchased Services	7,030.12	868.24
			6XX Supplies and Materials	14,645.36	19,921.18
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	614,725.18	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	513,833.86	8,029.57
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	0.00	349,465.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				15,580,804.75	16,198,797.45

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,804,477.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,272,785.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					16,198,797.45	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	85,991.90	(4a)	-85,991.90	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					-85,991.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,792,473.91	(5)



# Trustees' Financial Summary

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

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	975,973.46	0.00
1111 District Levy - Real Property	0.00	1,085,183.81
1190 Penalties and Interest on Taxes	6,602.31	5,477.20
1410 Individual Transportation Fees	24,985.63	12,550.91
1510 Interest Earnings	2,812.88	2,202.03
2220 County On-Schedule Trans Reimb	122,031.88	116,715.04
3210 State On-Schedule Trans Reimb	122,031.88	116,715.04
3444 State School Block Grant	28,284.89	28,284.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,282,722.93</b>	<b>1,367,128.92</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	8,589.58	9,028.16
2XX Personal Services - Employee Benefits	673.76	702.84
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	25,239.67	27,592.38
2XX Personal Services - Employee Benefits	2,468.18	2,690.42
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	20,109.93	21,808.77
2XX Personal Services - Employee Benefits	3,461.71	3,466.74
6XX Supplies and Materials	0.00	86.88
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	216,617.44	243,818.42
2XX Personal Services - Employee Benefits	54,242.04	50,311.91
3XX Purchased Professional and Technical Services	1,089.82	1,376.88
4XX Purchased Property Services	7,061.48	3,047.43
5XX Other Purchased Services	495,472.32	510,632.87
6XX Supplies and Materials	47,156.90	26,377.66
7XX Property and Equipment Acquisition	49,000.00	49,000.00
<b>280 Special Education - Local and State</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	9,592.13	10,973.05
2XX Personal Services - Employee Benefits	1,240.20	1,251.22
6XX Supplies and Materials	370.00	370.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	201,532.91	168,064.27
2XX Personal Services - Employee Benefits	59,485.81	44,240.10
4XX Purchased Property Services	9,473.77	9,618.45



# Trustees' Financial Summary

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

## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation 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			
		27XX	Student Transportation Services		
			5XX Other Purchased Services	4,215.35	1,502.01
			6XX Supplies and Materials	30,606.53	29,746.23
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,247,699.53</u>	<u>1,215,706.69</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					239,749.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,367,128.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,215,706.69	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					391,171.30	(5)



# Trustees' Financial Summary

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

## 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	69,132.23	0.00
1111 District Levy - Real Property	0.00	53,561.14
1190 Penalties and Interest on Taxes	638.24	409.50
1510 Interest Earnings	4,767.82	3,040.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>74,538.29</b>	<b>57,011.24</b>

#### 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		
6XX Supplies and Materials	0.00	3,035.17
7XX Property and Equipment Acquisition	0.00	90,911.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>93,946.34</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	341,611.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,011.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	93,946.34	(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)	304,676.66	(5)



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

## 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	308,060.85	0.00
1111 District Levy - Real Property	0.00	229,449.77
1190 Penalties and Interest on Taxes	2,251.21	1,708.23
1510 Interest Earnings	2,617.73	1,470.22
3110 Direct State Aid	39,079.26	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>352,009.05</b>	<b>232,628.22</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services	0.00	227,184.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services	349,542.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>349,542.00</b>	<b>227,184.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		51,793.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		232,628.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		227,184.00	(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)		57,237.68	(5)



# Trustees' Financial Summary

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

## 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	5,891.68	6,099.16
2240 County Retirement Distribution	2,200,013.24	2,161,018.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,205,904.92	2,167,117.74

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,514,536.24	1,288,064.47
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	82,605.81	86,571.17
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	5,582.39	59,239.16
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	58,340.43	0.00
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	20,431.07	32,178.36
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	126,942.19	134,683.09
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	23,380.62	19,798.20
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	114,049.11	106,937.96
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	30,871.28	39,900.13
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	116,574.82	152,913.95
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	45,601.84	45,872.70
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	8,873.19	9,343.15
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	28,020.34	22,862.06
<b>365 Indian Education for All - OTO &amp; Ongoing</b>		
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,481.78	0.00
<b>610 Adult Continuing Education Programs</b>		



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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
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	4,096.92	8,599.54
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	1,066.99	1,118.82
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	3,424.10	3,658.89
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	18,404.34	18,748.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				2,206,283.46	2,030,490.15

### Schedule Of Changes Worksheet

Beginning Fund Balance					586,245.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,167,117.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,030,490.15	(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)					722,872.97	(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:

<b>PRC Revenue</b>	<b>2012 Value</b>
<b>122 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	1,118,392.72
<b>123 Title I Program For Neglected &amp; Delinquent Child</b>	
4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	39,841.00
<b>124 Academic Achievement (AYP Bonus)</b>	
4650 Federal Miscellaneous Grants from OPI	7,794.00
<b>130 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	295,016.07
<b>132 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	1,137,948.00
<b>133 Medicaid</b>	
1900 Other Revenue from Local Sources	30.00
3355 Medicaid - Miscellaneous	88,928.32
3357 Montana Administrative Claiming Reimbursement	72,692.91
<b>133 Subtotal</b>	161,651.23
<b>134 IDEA Preschool</b>	
4570 IDEA Preschool	37,587.43
<b>139 Special Education Tuition Fund</b>	
1320 Tuition from Schl Dists Within State	59,591.20
<b>141 Creston InterLocal Agreement</b>	
1950 Services Provided Other School Districts or Coops	5,600.00
<b>143 Edgerton PreSchool</b>	
1900 Other Revenue from Local Sources	6,000.00
<b>144 Aggregate Reimbursements</b>	
1510 Interest Earnings	3,887.48
1900 Other Revenue from Local Sources	53,567.27
1920 Contributions/Donations from Private Sources	6,464.00
4570 IDEA Preschool	800.00
<b>144 Subtotal</b>	64,718.75
<b>145 Quality Schools Facility Grant</b>	
3720 Quality Schools Facility Grant Program	25,000.00
<b>147 Title I, Part E, Striving Readers</b>	
4230 Title I, Part B, Subpart 1, Reading First	234,427.84
4230 Title I, Part E, Striving Readers	234,427.84
<b>147 Subtotal</b>	468,855.68
<b>149 Elementary Student Enrichment</b>	
1900 Other Revenue from Local Sources	26,146.38
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	637,697.85



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**\*\* 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
149 Subtotal	663,844.23
821 ARRA - National Clean Diesel Grant	
7630 ARRA - National Clean Diesel	40,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,131,840.31

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

PRC Program Function Object	2012 Value
122 Title I, Part A, Improvement Grants	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	804,820.26
2XX Personal Services - Employee Benefits	188,188.04
3XX Purchased Professional and Technical Services	5,496.75
21XX Support Services - Students	
5XX Other Purchased Services	105.58
6XX Supplies and Materials	7,658.96
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	37,493.50
2XX Personal Services - Employee Benefits	8,439.04
3XX Purchased Professional and Technical Services	42,589.23
5XX Other Purchased Services	9,999.00
6XX Supplies and Materials	2,019.62
25XX Support Services - Business	
2XX Personal Services - Employee Benefits	2,668.22
8XX Other Expenditures	8,914.52
122 Subtotal	1,118,392.72
123 Title I Program For Neglected & Delinquent Child	
427 Title I, Part D, Neglected, Delinquent & At-Risk Youth	
1XXX Instruction	
1XX Personal Services - Salaries	27,109.59
2XX Personal Services - Employee Benefits	12,460.62
5XX Other Purchased Services	270.79
123 Subtotal	39,841.00
130 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	231,398.56



# Trustees' Financial Summary

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15 Flathead County  
0310 Kalispell Elem

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

## 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
130	Title II, Part A, Teacher/Principal Train/Recruit			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX Instruction		
		2XX Personal Services - Employee Benefits		61,130.80
		221X Improvement of Instruction Services		
		1XX Personal Services - Salaries		411.68
		2XX Personal Services - Employee Benefits		63.46
		3XX Purchased Professional and Technical Services		1,589.61
		5XX Other Purchased Services		421.96
		<b>130 Subtotal</b>		295,016.07
132	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
		1XX Personal Services - Salaries		619,634.02
		2XX Personal Services - Employee Benefits		223,315.20
		6XX Supplies and Materials		6,605.08
		21XX Support Services - Students		
		1XX Personal Services - Salaries		228,362.84
		2XX Personal Services - Employee Benefits		48,195.10
		25XX Support Services - Business		
		2XX Personal Services - Employee Benefits		2,676.09
		5XX Other Purchased Services		225.00
		8XX Other Expenditures		8,934.67
		<b>132 Subtotal</b>		1,137,948.00
133	Medicaid			
	280 Special Education - Local and State			
		1XXX Instruction		
		6XX Supplies and Materials		8,789.00
		21XX Support Services - Students		
		1XX Personal Services - Salaries		141,517.19
		2XX Personal Services - Employee Benefits		35.50
		3XX Purchased Professional and Technical Services		698,781.61
		5XX Other Purchased Services		4,906.24
		6XX Supplies and Materials		17,715.54
		23XX Support Services - General Administration		
		3XX Purchased Professional and Technical Services		5,677.00
		5XX Other Purchased Services		7,074.48
		6XX Supplies and Materials		36,854.26
		<b>133 Subtotal</b>		921,350.82
134	IDEA Preschool			
	457 IDEA Preschool			



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

## 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
<b>134 IDEA Preschool</b>	
<b>457 IDEA Preschool</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	29,670.81
2XX Personal Services - Employee Benefits	7,916.62
8XX Other Expenditures	800.00
<b>134 Subtotal</b>	38,387.43
<b>139 Special Education Tuition Fund</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	69,623.54
2XX Personal Services - Employee Benefits	25,179.70
3XX Purchased Professional and Technical Services	23,428.00
<b>720 School Sponsored Athletics</b>	
<b>35XX Extracurricular - Athletics</b>	
1XX Personal Services - Salaries	6,243.09
2XX Personal Services - Employee Benefits	28.19
<b>139 Subtotal</b>	124,502.52
<b>143 Edgerton PreSchool</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	10,036.31
<b>144 Aggregate Reimbursements</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,016.19
<b>27XX Student Transportation Services</b>	
7XX Property and Equipment Acquisition	53,276.96
<b>271 State and Federal Aggregate of Reimbursements/Indirect Costs</b>	
<b>221X Improvement of Instruction Services</b>	
2XX Personal Services - Employee Benefits	552.50
<b>23XX Support Services - General Administration</b>	
4XX Purchased Property Services	1,021.48
5XX Other Purchased Services	232.74
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	6,994.00
2XX Personal Services - Employee Benefits	31.60
3XX Purchased Professional and Technical Services	8,150.00
4XX Purchased Property Services	416.00
5XX Other Purchased Services	16.65
6XX Supplies and Materials	3,764.44



# Trustees' Financial Summary

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0310 Kalispell Elem**

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

## 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
<b>144 Aggregate Reimbursements</b>	
<b>271 State and Federal Aggregate of Reimbursements/Indirect Costs</b>	
<b>25XX Support Services - Business</b>	
7XX Property and Equipment Acquisition	5,235.36
<b>4XXX Facilities Acquisition and Construction Services</b>	
3XX Purchased Professional and Technical Services	2,807.68
<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	116.05
<b>144 Subtotal</b>	84,631.65
<b>145 Quality Schools Facility Grant</b>	
<b>372 Quality Schools Facility Grant Program</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	
3XX Purchased Professional and Technical Services	25,000.00
<b>147 Title I, Part E, Striving Readers</b>	
<b>423 Montana Striving Readers Grant</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	131.00
6XX Supplies and Materials	20,204.67
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	6,065.00
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	26,263.32
3XX Purchased Professional and Technical Services	47,690.00
5XX Other Purchased Services	6,834.84
6XX Supplies and Materials	10,025.09
<b>147 Subtotal</b>	117,213.92
<b>149 Elementary Student Enrichment</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	24,265.29
810 Dues and Fees	495.00
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	20,816.05
2XX Personal Services - Employee Benefits	94.08
<b>21XX Support Services - Students</b>	
5XX Other Purchased Services	717.30
6XX Supplies and Materials	359.28
<b>149 Subtotal</b>	46,747.00



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

## 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
821 ARRA - National Clean Diesel Grant	
763 ARRA - National Clean Diesel	
27XX Student Transportation Services	
7XX Property and Equipment Acquisition	40,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,999,067.44

#### Schedule Of Changes Worksheet

Beginning Fund Balance	911,392.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,780,198.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,999,067.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)	692,523.71	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
122 Title I, Part A, Improvement Grants	1,118,392.72	1,118,392.72	0.00
123 Title I Program For Neglected & Delinquent Child	39,841.00	39,841.00	0.00
124 Academic Achievement (AYP Bonus)	7,794.00	0.00	7,794.00
130 Title II, Part A, Teacher/Principal Train/Recruit	295,016.07	295,016.07	0.00
132 IDEA Part B	1,137,948.00	1,137,948.00	0.00
133 Medicaid	161,651.23	921,350.82	-759,699.59
134 IDEA Preschool	37,587.43	38,387.43	-800.00
139 Special Education Tuition Fund	59,591.20	124,502.52	-64,911.32
141 Creston InterLocal Agreement	5,600.00	0.00	5,600.00
143 Edgerton PreSchool	6,000.00	10,036.31	-4,036.31
144 Aggregate Reimbursements	64,718.75	84,631.65	-19,912.90
145 Quality Schools Facility Grant	25,000.00	25,000.00	0.00



# Trustees' Financial Summary

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

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
147 Title I, Part E, Striving Readers	117,213.92	117,213.92	0.00
149 Elementary Student Enrichment	663,844.23	46,747.00	617,097.23
821 ARRA - National Clean Diesel Grant	40,000.00	40,000.00	0.00
<b>Total</b>	<u>3,780,198.55</u>	<u>3,999,067.44</u>	<u>-218,868.89</u>



# Trustees' Financial Summary

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

## 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	51,385.09	0.00
1111 District Levy - Real Property	0.00	99,441.08
1190 Penalties and Interest on Taxes	338.62	327.39
1510 Interest Earnings	355.88	169.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>52,079.59</b>	<b>99,938.13</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	39,234.97	52,841.17
2XX Personal Services - Employee Benefits	202.64	375.47
3XX Purchased Professional and Technical Services	0.00	14,416.03
5XX Other Purchased Services	0.00	199.92
6XX Supplies and Materials	4,156.70	4,423.89
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	5,127.96	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	7,665.12	7,999.56
2XX Personal Services - Employee Benefits	496.46	479.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>56,883.85</b>	<b>80,735.19</b>



# Trustees' Financial Summary

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						15,399.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						99,938.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,735.19	(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)						34,602.47	(5)



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

## 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	251.68	107.93
1910 Rentals	21,199.67	1,003.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	21,451.35	1,110.93

### 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	9,267.32	6,775.56
2XX Personal Services - Employee Benefits	594.81	359.05
4XX Purchased Property Services	0.00	1,074.33
6XX Supplies and Materials	4,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	13,862.13	8,208.94

### Schedule Of Changes Worksheet

Beginning Fund Balance	15,984.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,110.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,208.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	8,886.03	(5)



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

## 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	2.11	1.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2.11	1.40

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	133.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.40	(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)	134.98	(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	2,545.08	1,964.04
1900 Other Revenue from Local Sources	45,224.16	69,774.32
3281 State Technology Aid	16,544.29	17,428.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	64,313.53	89,167.08

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	38,313.73	0.00
2XX Personal Services - Employee Benefits	6,679.65	0.00
3XX Purchased Professional and Technical Services	3,557.22	0.00
5XX Other Purchased Services	1,467.53	0.00
6XX Supplies and Materials	6,377.55	0.00
7XX Property and Equipment Acquisition	2,547.00	0.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	0.00	37,678.40
2XX Personal Services - Employee Benefits	0.00	7,266.68
3XX Purchased Professional and Technical Services	0.00	1,907.95
5XX Other Purchased Services	0.00	2,543.18
6XX Supplies and Materials	0.00	738.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	58,942.68	50,134.37



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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						134,969.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						89,167.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,134.37	(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)						174,002.00	(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	90.05	47.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	90.05	47.99

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	4,517.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,565.03	(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	632,486.56	0.00
1111 District Levy - Real Property	0.00	612,349.37
1190 Penalties and Interest on Taxes	4,265.03	3,454.78
1510 Interest Earnings	6,173.29	4,358.12
3120 State Guaranteed Tax Base Aid	248,812.47	300,693.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>891,737.35</b>	<b>920,855.76</b>

### 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		
830 Special Assessments	53,688.64	47,565.34
840 Principal On Debt	450,000.00	470,000.00
850 Interest on Debt	362,066.26	345,916.26
860 Agent Fees/Issuance Costs	600.00	600.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>866,354.90</b>	<b>864,081.60</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	277,029.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	920,855.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	864,081.60	(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)	333,803.31	(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	2,419.95	2,535.44
1900 Other Revenue from Local Sources	21,862.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	24,282.45	2,535.44

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	0.00	2,559.67
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	11,759.43
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
3XX Purchased Professional and Technical Services	116.97	0.00
6XX Supplies and Materials	112.14	0.00
7XX Property and Equipment Acquisition	4,685.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,914.11	14,319.10

#### Schedule Of Changes Worksheet

Beginning Fund Balance	168,737.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,535.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,319.10	(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)	156,954.26	(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	567,600.08	0.00
1111 District Levy - Real Property	0.00	561,033.43
1190 Penalties and Interest on Taxes	4,226.23	3,193.08
1510 Interest Earnings	12,368.01	8,133.27
1900 Other Revenue from Local Sources	3,279.50	1,256.58
3445 State Combined Fund School Block Grant	101,166.65	101,166.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	688,640.47	674,783.01

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	94,404.17	0.00
4XX Purchased Property Services	32,287.86	21,763.91
5XX Other Purchased Services	63,638.96	61,291.46
6XX Supplies and Materials	116,507.58	103,181.17
7XX Property and Equipment Acquisition	46,750.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	57,931.91	57,928.84
6XX Supplies and Materials	0.00	549.00
7XX Property and Equipment Acquisition	6,198.40	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
3XX Purchased Professional and Technical Services	17,171.60	8,900.80
7XX Property and Equipment Acquisition	147,842.84	325,506.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	582,733.32	579,121.87



# Trustees' Financial Summary

FY2011-12

Submit ID: 0310-62993980

15 Flathead County  
0310 Kalispell Elem

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

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

### 61 - Building Reserve Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						902,534.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						674,783.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						579,121.87	(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)						998,195.36	(5)



# Trustees' Financial Summary

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

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

### 74 - Purchasing Internal Service Fund

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

PRC Revenue	2011 Value	2012 Value
1900 Other Revenue from Local Sources	0.00	110,443.03
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	87,010.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	197,453.36

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	197,453.36	(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)	197,453.36	(5)



# Trustees' Financial Summary

FY2011-12

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

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

### 78 - Self Insurance Fund - Health

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	7,168.41	21,713.01
1900 Other Revenue from Local Sources	252,213.44	434.99
1970 Services Provided Other Funds	876,255.39	1,955,626.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,135,637.24	1,977,774.47

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	1,071,846.39	1,701,753.41
3XX Purchased Professional and Technical Services	16,764.75	16,702.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,088,611.14	1,718,455.65

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,231,421.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,977,774.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,718,455.65	(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)
	1,490,740.48	(5)



# Trustees' Financial Summary

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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
5300 Operating Transfers from Other Funds	0.00	349,465.22
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	487,477.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	836,943.12

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	836,943.12	(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)	836,943.12	(5)



# Trustees' Financial Summary

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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
1700 Student Extracurricular Activity Receipts	198,382.14	232,319.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	198,382.14	232,319.28

### 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	198,002.70	223,910.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	198,002.70	223,910.87

### Schedule Of Changes Worksheet

Beginning Fund Balance	107,299.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	232,319.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	223,910.87	(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)	115,708.38	(5)



# Trustees' Financial Summary

FY2011-12

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0310 Kalispell Elem

**\*\* 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	606,030.63	715,722.46
XX	39X 1XXX 112	Certified Teacher Staff Salaries	298,996.01	311,171.05
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	191,278.00	286,357.93
XX	457 1XXX 112	Certified Teacher Staff Salaries	31,752.12	20,747.50
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	7,932,383.91	9,039,212.19
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	161,788.14	200,969.30
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	327,242.00	275,668.41
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	337,813.24	337,266.12
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	356,992.00	227,184.00
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	2,680.00	0.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 0310-62993980

15 Flathead County  
0310 Kalispell Elem

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

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	446,380.75
b. Related Services Block Grant Entitlement	148,783.70
c. Total Entitlements Subject to Reversion	595,164.45

### 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)]	791,568.72
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,427,700.70
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

FY2011-12

Submit ID: 0310-62993980

15 Flathead County  
0310 Kalispell Elem

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

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	962,704.40	0.00	0.00	0.00	
280	1XXX	2XX	157,587.97	0.00	0.00	0.00	
280	1XXX	3XX	23,806.75	0.00	0.00	0.00	
280	1XXX	4XX	745.31	0.00	0.00	0.00	
280	1XXX	5XX	3,131.02	0.00	0.00	0.00	
280	1XXX	6XX	9,040.76	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	171,212.67	0.00	0.00	0.00	
280	21XX	2XX	35,084.45	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	52,222.95	0.00	0.00	0.00	
280	24XX	2XX	8,481.86	0.00	0.00	0.00	
280	24XX	3XX	1,739.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	1,938.80	0.00	0.00	0.00	
280	24XX	6XX	4.76	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			1,427,700.70	0.00	0.00	0.00	1,427,700.70

*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

Submit ID: 0310-62993980

15 Flathead County  
0310 Kalispell Elem

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

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	53,122.00	0.00	308,256.81	0.00	361,378.81
Buildings	22,791,861.95	0.00	78,313.69	0.00	22,870,175.64
Machinery and Equipment	1,760,577.35	0.00	109,471.41	0.00	1,870,048.76
Totals at Historical Cost	24,605,561.30	0.00	496,041.91	0.00	25,101,603.21
Less Accumulated Depreciation For:					
Building Accum	4,801,307.68	0.00	0.00	0.00	4,801,307.68
Machinery and Equipment Accum	946,496.19	0.00	0.00	0.00	946,496.19
Total Accumulated Depreciation	5,747,803.87	0.00	0.00	0.00	5,747,803.87
Governmental Activities, Capital Assets, net	18,857,757.43	0.00	496,041.91	0.00	19,353,799.34

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

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

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2012

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0310-62993980

15 Flathead County  
0310 Kalispell Elem

**\*\* 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-
<b>Governmental Activities*</b>							
Bonds							
03/15/2005	7,780,000.00	0.00	430,000.00	0.00	7,350,000.00	445,000.00	6,905,000.00
09/27/2005	775,000.00	0.00	40,000.00	0.00	735,000.00	45,000.00	690,000.00
Compensated Absences	1,338,471.22	126,444.39	0.00	0.00	1,464,915.61	0.00	1,464,915.61
Other	824,546.58	0.00	0.00	0.00	824,546.58	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	10,718,017.80	126,444.39	470,000.00	0.00	10,374,462.19	490,000.00	9,059,915.61

\* 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.