



# Trustees' Financial Summary

**FY2012-13**

Submit ID: 0339-81383584

**15 Flathead County  
0339 Evergreen Elem**

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

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Donna Tiegs

**Phone #:** (406) 751-1112

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

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

**Chair, Board of Trustees:** Tamara Williams

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

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

**County Superintendent:** Marcia Sheffels

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

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

## Software

Accounting Package: CSA/Infinite Visions

For FY13 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 #
002	EARN & LEARN	LOCAL		
003	EAST SCHOOL	LOCAL	NONE	
004	LIBRARY	LOCAL	NONE	
006	MUSIC INSTRUMENT RENTAL	LOCAL	NONE	
007	NON-DIST. ATHLETICS	LOCAL	NONE	
012	EVERGREEN FITNESS	LOCAL	NONE	
014	Post Secondary - ekern	LOCAL		
015	JR. HIGH FUNDS	LOCAL	NONE	
016	Microsoft Settlement	LOCAL		
138	Multi-district interlocal agreement	STATE		
139	E-RATE	LOCAL	NONE	
148	Title II Part A	FEDERAL	1503391412	84.367
239	L. CLARK - UNITED WAY DONATION	LOCAL		
312	Title I - Schoolwide	FEDERAL	1503393212	Federal
313	Title I, Part A, Improvement Grants	FEDERAL	01503393213	84.010
321	PRESCHOOL TUITION	LOCAL	NONE	
365	State OTO Indian Education for All	STATE		state
366	Deferred Maintenance & Energy Efficiency	STATE		NA
367	State OTO FullTime Kindergarten Startup	STATE		state
410	MEDICAID ADM. CLAIMING	STATE	NONE	
411	Medicaid	STATE		State
416	Altacare/Med.	LOCAL	none	
521	Special Ed Coop Interlocal Agreement	LOCAL	none	
621	CROSSROADS/DAY TREATMENT	LOCAL	NONE	
625	Christmas Funds Donation - Crossroads	LOCAL		
671	C-Falls Autism Funds	LOCAL	671	
721	Interlocal/crossroads	LOCAL		
752	PreSchool Reading First	LOCAL		
779	IDEA Part B	FEDERAL	1503397713	84.027
799	IDEA Preschool	FEDERAL	1503397913	84.173A
815	JOHNSON DONATION	LOCAL	NONE	
820	Children's Theatre	LOCAL	none	
896	WENDT SCHOLARSHIP	LOCAL		LOCAL
898	Kirshner Funds	LOCAL	None	
899	Interest	LOCAL	None	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	759,373.68	14,701.32	155,282.47	211,027.11
02	Taxes Receivable - Real and Personal (120-149)	89,440.36	1,790.61	527.31	
03	Taxes Receivable - Protested (150-159)	34,131.30	548.36	204.13	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	878.99			3,383.87
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				5,784.76
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	883,824.33	17,040.29	156,013.91	220,195.74
<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)	123,571.66	2,338.97	731.44	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	123,571.66	2,338.97	731.44	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				5,784.76
37	Reserve for Encumbrances (953)	272,710.91			
48	Fund Balance for Budget	487,541.76	14,701.32	155,282.47	214,410.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>	760,252.67	14,701.32	155,282.47	220,195.74
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	883,824.33	17,040.29	156,013.91	220,195.74



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FY2012-13

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15 Flathead County  
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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)	3,314.82	235,658.94	268,887.25	2,333.05
02	Taxes Receivable - Real and Personal (120-149)				414.38
03	Taxes Receivable - Protested (150-159)				168.51
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		38.15	736,483.89	
06	Other Current Assets (190-210)			22,723.64	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,314.82	235,697.09	1,028,094.78	2,915.94
<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)			247.00	582.89
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			247.00	582.89
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			10,568.24	
48	Fund Balance for Budget	3,314.82	235,697.09	1,017,279.54	2,333.05
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,314.82	235,697.09	1,027,847.78	2,333.05
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,314.82	235,697.09	1,028,094.78	2,915.94



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FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,994.66	14,819.34
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			9,994.66	14,819.34
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,994.66	14,819.34
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,994.66	14,819.34
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,994.66	14,819.34



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FY2012-13

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15 Flathead County  
0339 Evergreen Elem

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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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FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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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)	47,563.15	133,282.93		115,237.75
02	Taxes Receivable - Real and Personal (120-149)				11,091.16
03	Taxes Receivable - Protested (150-159)				4,448.80
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				40,780.00
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>	47,563.15	133,282.93		171,557.71
<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)				15,539.96
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				15,539.96
<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	47,563.15	133,282.93		156,017.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>	47,563.15	133,282.93		156,017.75
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	47,563.15	133,282.93		171,557.71



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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)	143,015.46	488,509.33		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	143,015.46	488,509.33		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	143,015.46	488,509.33		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	143,015.46	488,509.33		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	143,015.46	488,509.33		



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## Balance Sheet

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



# Trustees' Financial Summary

FY2012-13

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0339 Evergreen Elem

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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		318,561.82	28,331.13	
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>		318,561.82	28,331.13	
<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)		700.00		
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		317,861.82	28,331.13	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		318,561.82	28,331.13	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		318,561.82	28,331.13	



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FY2012-13

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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)	362,208.60	92,020.94		1,015.58
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>	362,208.60	92,020.94		1,015.58
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	362,208.60	92,020.94		
24	Other Current Liabilities (621-679)				1,015.58
35	<b>TOTAL LIABILITIES</b>	362,208.60	92,020.94		1,015.58
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	362,208.60	92,020.94		1,015.58



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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)		7,208.18		
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>		7,208.18		
<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)		7,208.18		
35	<b>TOTAL LIABILITIES</b>		7,208.18		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		7,208.18		



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0339 Evergreen Elem

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1,059,094.48	1,060,540.03
1113 District Levy - Heavy Motor Vehicles	1,969.36	2,767.69
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,702.45	1,136.68
1190 Penalties and Interest on Taxes	10,713.07	5,728.53
1510 Interest Earnings	8,134.28	4,331.40
1900 Other Revenue from Local Sources	0.00	1,655.14
3110 Direct State Aid	1,860,947.62	1,879,843.97
3111 Quality Educator	192,284.82	182,854.62
3112 At Risk Student	42,995.80	44,589.08
3113 Indian Education For All	16,034.40	15,810.00
3114 American Indian Achievement Gap	5,000.00	6,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	241,914.03	223,544.68
3120 State Guaranteed Tax Base Aid	956,502.60	973,844.13
3444 State School Block Grant	208,542.78	220,014.80
3445 State Combined Fund School Block Grant	13,241.99	0.00
3446 SB372 Block Grant Reimbursement	0.00	9,624.64
6100 Material Prior Period Revenue Adjustments	10,364.20	0.00
7810 Education Jobs Fund	2,182.58	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,631,624.46</b>	<b>4,632,285.39</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,633,834.51	1,738,402.63
2XX Personal Services - Employee Benefits	435,798.30	412,087.41
3XX Purchased Professional and Technical Services	44,271.57	39,462.31
4XX Purchased Property Services	8,387.23	7,289.88
5XX Other Purchased Services	15,386.90	1,584.43
6XX Supplies and Materials	213,163.29	133,154.26
7XX Property and Equipment Acquisition	15,724.90	0.00
810 Dues and Fees	100.00	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	80,056.00	85,835.40
2XX Personal Services - Employee Benefits	15,969.08	17,591.41
6XX Supplies and Materials	1,672.27	2,267.39
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	60,700.15	64,676.66
2XX Personal Services - Employee Benefits	13,148.01	12,698.71
3XX Purchased Professional and Technical Services	12,532.00	1,366.52



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen 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	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>221X Improvement of Instruction Services</b>				
			4XX Purchased Property Services	4,104.00	5,000.00
			5XX Other Purchased Services	1,400.00	1,400.00
			6XX Supplies and Materials	444.89	2,220.07
			7XX Property and Equipment Acquisition	0.00	48,300.46
			810 Dues and Fees	0.00	160.00
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	154,142.74	156,160.83
			2XX Personal Services - Employee Benefits	24,410.18	24,925.99
			3XX Purchased Professional and Technical Services	0.00	543.30
			5XX Other Purchased Services	618.25	129.95
			6XX Supplies and Materials	19,164.41	16,408.17
			810 Dues and Fees	120.00	60.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	137,226.84	134,612.52
			2XX Personal Services - Employee Benefits	30,893.70	30,109.04
			3XX Purchased Professional and Technical Services	10,530.50	11,450.50
			4XX Purchased Property Services	620.00	753.00
			5XX Other Purchased Services	19,697.86	18,147.82
			6XX Supplies and Materials	10,140.83	13,216.78
			7XX Property and Equipment Acquisition	6,369.00	0.00
			810 Dues and Fees	9,235.59	9,549.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	273,966.34	312,246.98
			2XX Personal Services - Employee Benefits	41,733.37	46,467.06
			5XX Other Purchased Services	11,684.68	14,868.84
			6XX Supplies and Materials	4,691.86	6,672.61
			810 Dues and Fees	624.00	1,029.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	70,611.92	76,365.53
			2XX Personal Services - Employee Benefits	15,363.19	12,843.72
			3XX Purchased Professional and Technical Services	10,479.00	11,002.96
			5XX Other Purchased Services	728.98	292.65
			6XX Supplies and Materials	3,594.33	2,490.40
			810 Dues and Fees	450.00	0.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	193,056.03	196,525.95
			2XX Personal Services - Employee Benefits	30,416.07	40,836.77
			3XX Purchased Professional and Technical Services	8,810.98	8,808.25
			4XX Purchased Property Services	121,752.98	137,126.10
			5XX Other Purchased Services	37,413.11	39,298.27
			6XX Supplies and Materials	44,182.36	37,340.00
			7XX Property and Equipment Acquisition	13,076.71	33,292.30
			810 Dues and Fees	240.00	644.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen 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	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	122,954.85	16,500.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	340,452.49	357,303.67
			2XX Personal Services - Employee Benefits	69,066.06	74,261.92
			3XX Purchased Professional and Technical Services	1,838.00	130.00
			5XX Other Purchased Services	398.60	0.00
			6XX Supplies and Materials	12,722.25	10,066.38
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	94,814.39	107,475.70
			2XX Personal Services - Employee Benefits	16,642.60	18,656.37
			4XX Purchased Property Services	140.00	0.00
			5XX Other Purchased Services	707.03	1,129.39
			6XX Supplies and Materials	2,663.77	2,825.31
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	22,864.21	23,281.50
			2XX Personal Services - Employee Benefits	3,019.90	2,962.11
			5XX Other Purchased Services	1,193.28	1,354.97
			6XX Supplies and Materials	3,290.19	709.26
			810 Dues and Fees	817.00	387.00
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	5,442.55	1,515.00
			2XX Personal Services - Employee Benefits	46.17	15.39
			3XX Purchased Professional and Technical Services	399.33	370.00
			5XX Other Purchased Services	1,742.50	366.13
			6XX Supplies and Materials	674.71	176.37
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	60.08	0.00
			2XX Personal Services - Employee Benefits	0.51	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	0.00	4,161.58
			2XX Personal Services - Employee Benefits	0.00	288.81
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	15,471.71	16,061.48
			2XX Personal Services - Employee Benefits	131.24	62.82
			5XX Other Purchased Services	0.00	2,813.48
			6XX Supplies and Materials	7,787.77	2,934.95
	<b>720 School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen 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	2012 Value	2013 Value
	<b>720 School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	0.00	3,505.92
			2XX Personal Services - Employee Benefits	0.00	165.88
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	27,997.92	29,115.72
			2XX Personal Services - Employee Benefits	237.50	524.52
			5XX Other Purchased Services	560.00	581.25
			6XX Supplies and Materials	13,617.28	8,461.80
	<b>999 Undistributed</b>				
	<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds	0.00	7,108.14
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				4,630,492.80	4,662,988.65

### Schedule Of Changes Worksheet

Beginning Fund Balance					924,225.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,632,285.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,662,988.65	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	272,710.91	Less Last Year	405,980.82	(4b)	-133,269.91	
Ending Fund Balance (1 + 2 - 3 + 4)					-133,269.91	(4)
					760,252.67	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	13,182.95	20,618.65
1113 District Levy - Heavy Motor Vehicles	22.13	55.70
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	18.53	3.59
1190 Penalties and Interest on Taxes	237.92	93.45
1510 Interest Earnings	228.03	102.76
2220 County On-Schedule Trans Reimb	850.25	370.50
3210 State On-Schedule Trans Reimb	850.25	370.50
3444 State School Block Grant	1,577.11	1,706.01
3446 SB372 Block Grant Reimbursement	0.00	108.14
6100 Material Prior Period Revenue Adjustments	248.08	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>17,215.25</b>	<b>23,429.30</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	5,200.68
2XX Personal Services - Employee Benefits	0.00	24.97
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	3.56	5,109.14
2XX Personal Services - Employee Benefits	0.22	336.16
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	11,226.66	10,985.28
2XX Personal Services - Employee Benefits	708.30	801.54
3XX Purchased Professional and Technical Services	130.00	265.00
4XX Purchased Property Services	849.89	498.50
5XX Other Purchased Services	2,090.35	2,151.31
6XX Supplies and Materials	362.21	54.92
<b>280 Special Education - Local and State</b>		
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	0.00	286.48
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	8,040.00	3,943.75
2XX Personal Services - Employee Benefits	507.25	0.00
5XX Other Purchased Services	0.00	56.55
6XX Supplies and Materials	1,082.75	301.46



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

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

### 10 - Transportation Fund

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

25,001.19

30,015.74

#### Schedule Of Changes Worksheet

Beginning Fund Balance						21,287.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,429.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,015.74	(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)						14,701.32	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	6,431.31	6,134.92
1113 District Levy - Heavy Motor Vehicles	11.63	16.31
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6.31	135.21
1190 Penalties and Interest on Taxes	78.52	35.96
1510 Interest Earnings	1,427.72	806.29
6100 Material Prior Period Revenue Adjustments	78.89	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>8,034.38</b>	<b>7,128.69</b>

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance					148,153.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,128.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					155,282.47	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,822.08	1,351.14
1611 National School Lunch Program	48,398.55	46,812.10
1612 School Breakfast Program	3,445.90	4,090.35
1632 Daily Adult Sales	4,660.50	4,722.15
1634 Daily Ala Carte Sales	6,329.75	4,244.00
1900 Other Revenue from Local Sources	71,740.96	65,730.57
3220 State Food Services Match	460.39	2,950.47
4550 Federal Child Nutrition	343,219.62	358,861.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	480,077.75	488,762.76

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	172,050.41	189,034.97
2XX Personal Services - Employee Benefits	40,111.85	69,647.23
3XX Purchased Professional and Technical Services	26.10	943.00
4XX Purchased Property Services	5,801.37	5,792.52
5XX Other Purchased Services	1,959.67	1,428.19
6XX Supplies and Materials	217,355.80	216,766.69
810 Dues and Fees	380.00	230.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	437,685.20	483,842.60



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						223,823.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						488,762.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						483,842.60	(3)
Increase/Decrease of Reserve for Inventories							
This Year	5,784.76	Less Last Year	14,332.84		(4a)	-8,548.08	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						-8,548.08	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						220,195.74	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

**\*\* 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	2012 Value	2013 Value
1110 District Tax Levy	0.35	0.00
1190 Penalties and Interest on Taxes	0.16	0.00
1510 Interest Earnings	83.68	15.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	84.19	15.10

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

PRC Program Function Object	2012 Value	2013 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	6,457.20	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,457.20	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,299.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.10	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	3,314.82	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

**\*\* 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	2012 Value	2013 Value
1510 Interest Earnings	2,205.31	1,404.49
2240 County Retirement Distribution	649,251.51	591,574.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	651,456.82	592,979.14

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	282,574.15	266,109.06
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	13,885.94	13,003.75
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	10,528.62	9,483.50
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	26,736.50	23,935.05
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	23,802.39	75,240.73
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	47,520.25	47,786.60
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	12,247.84	11,259.88
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	33,486.74	28,382.59
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,947.30	1,640.75
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	59,291.13	117,598.59
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	16,445.83	19,301.62
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	5,287.81	19,141.71
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,387.62	0.00
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,394.56	585.09
<b>360 State Gifted &amp; Talented Reimbursement</b>		
<b>1XXX Instruction</b>		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	944.03	754.02
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	10.42	0.00
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	137.50
	<b>367 OTO Full-time Kindergarten Start-up</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	3,078.73
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	377.26	336.44
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	0.00	332.08
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	2,683.61	1,870.90
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	0.00	203.75
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	4,856.32	3,528.85
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	29,842.64	1,172.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				575,250.96	644,883.71



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						287,601.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						592,979.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						644,883.71	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						235,697.09	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2013 Value</b>
<b>003 EAST SCHOOL</b>	
1900 Other Revenue from Local Sources	3,421.43
<b>004 LIBRARY</b>	
1900 Other Revenue from Local Sources	857.00
<b>006 MUSIC INSTRUMENT RENTAL</b>	
1900 Other Revenue from Local Sources	1,292.00
<b>007 NON-DIST. ATHLETICS</b>	
1900 Other Revenue from Local Sources	300.00
<b>012 EVERGREEN FITNESS</b>	
1900 Other Revenue from Local Sources	11,694.97
<b>014 Post Secondary - ekern</b>	
1900 Other Revenue from Local Sources	300.00
<b>015 JR. HIGH FUNDS</b>	
1900 Other Revenue from Local Sources	455.94
<b>138 Multi-district interlocal agreement</b>	
3290 State - Other State Grants	12,066.82
<b>139 E-RATE</b>	
1900 Other Revenue from Local Sources	38,238.02
<b>148 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	70,470.00
<b>312 Title I - Schoolwide</b>	
4200 Title I, Part A, Improving Basic Programs	13,825.00
<b>313 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	375,316.79
<b>321 PRESCHOOL TUITION</b>	
1320 Tuition from Schl Dists Within State	89,872.50
<b>410 MEDICAID ADM. CLAIMING</b>	
3355 Medicaid - Miscellaneous	56,384.13
<b>411 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	30,442.94
<b>416 Altacare/Med.</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	371,866.37
<b>621 CROSSROADS/DAY TREATMENT</b>	
1320 Tuition from Schl Dists Within State	620,564.00
<b>625 Christmas Funds Donation - Crossroads</b>	
1900 Other Revenue from Local Sources	112.66
<b>752 PreSchool Reading First</b>	
1960 Services Provided Other Local Governmental Units	121,678.29
<b>779 IDEA Part B</b>	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
<b>779 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	368,858.00
<b>799 IDEA Preschool</b>	
4570 IDEA Preschool	12,951.00
<b>815 JOHNSON DONATION</b>	
1920 Contributions/Donations from Private Sources	250.00
<b>820 Children's Theatre</b>	
1920 Contributions/Donations from Private Sources	2,022.00
<b>896 WENDT SCHOLARSHIP</b>	
1920 Contributions/Donations from Private Sources	150.00
<b>898 Kirshner Funds</b>	
1510 Interest Earnings	2,137.74
<b>899 Interest</b>	
1510 Interest Earnings	1,890.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,207,418.42

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

PRC Program Function Object	2013 Value
<b>002 EARN &amp; LEARN</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	374.36
<b>003 EAST SCHOOL</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,807.59
<b>004 LIBRARY</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	137.00
<b>006 MUSIC INSTRUMENT RENTAL</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	570.00
6XX Supplies and Materials	295.00
<b>006 Subtotal</b>	865.00
<b>012 EVERGREEN FITNESS</b>	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen 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	2013 Value
<b>012 EVERGREEN FITNESS</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	6,965.90
			2XX Personal Services - Employee Benefits	1,134.24
			5XX Other Purchased Services	274.00
			6XX Supplies and Materials	8,351.21
	<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	93.75
			2XX Personal Services - Employee Benefits	15.04
	<b>012 Subtotal</b>			<hr/> 16,834.14
<b>014 Post Secondary - ekern</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>1XXX Instruction</b>			
			6XX Supplies and Materials	10,553.40
<b>015 JR. HIGH FUNDS</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>1XXX Instruction</b>			
			6XX Supplies and Materials	924.55
<b>016 Microsoft Settlement</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	840.00
			6XX Supplies and Materials	7,395.00
	<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services	19,723.00
			6XX Supplies and Materials	1,465.00
	<b>016 Subtotal</b>			<hr/> 29,423.00
<b>138 Multi-district interlocal agreement</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>23XX Support Services - General Administration</b>			
			810 Dues and Fees	1,808.32
<b>139 E-RATE</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>1XXX Instruction</b>			
			5XX Other Purchased Services	25,811.50
<b>148 Title II Part A</b>				
	<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>			
	<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	54,463.76
			2XX Personal Services - Employee Benefits	16,006.24



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen 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	2013 Value
		<b>148 Subtotal</b>		70,470.00
<b>239</b>	<b>L. CLARK - UNITED WAY DONATION</b>			
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>1XXX Instruction</b>			
		6XX Supplies and Materials		99.88
<b>312</b>	<b>Title I - Schoolwide</b>			
	<b>420 Title I, Part A, Improving Basic Programs</b>			
	<b>1XXX Instruction</b>			
		1XX Personal Services - Salaries		8,716.50
		2XX Personal Services - Employee Benefits		5,108.50
	<b>312 Subtotal</b>			13,825.00
<b>313</b>	<b>Title I, Part A, Improvement Grants</b>			
	<b>420 Title I, Part A, Improving Basic Programs</b>			
	<b>1XXX Instruction</b>			
		1XX Personal Services - Salaries		215,587.19
		2XX Personal Services - Employee Benefits		80,730.32
		6XX Supplies and Materials		15,918.37
	<b>24XX Support Services - School Administration</b>			
		1XX Personal Services - Salaries		20,352.72
		2XX Personal Services - Employee Benefits		5,269.35
		3XX Purchased Professional and Technical Services		8,446.52
		5XX Other Purchased Services		18,358.32
		8XX Other Expenditures		10,654.00
	<b>313 Subtotal</b>			375,316.79
<b>321</b>	<b>PRESCHOOL TUITION</b>			
	<b>280 Special Education - Local and State</b>			
	<b>1XXX Instruction</b>			
		1XX Personal Services - Salaries		34,890.28
		2XX Personal Services - Employee Benefits		9,613.16
		5XX Other Purchased Services		74.47
	<b>21XX Support Services - Students</b>			
		1XX Personal Services - Salaries		15,501.71
		2XX Personal Services - Employee Benefits		4,530.50
		6XX Supplies and Materials		2,146.22
	<b>24XX Support Services - School Administration</b>			
		2XX Personal Services - Employee Benefits		660.62
	<b>321 Subtotal</b>			67,416.96
<b>365</b>	<b>State OTO Indian Education for All</b>			
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>			
	<b>1XXX Instruction</b>			



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen 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	2013 Value
<b>365 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,317.50
2XX Personal Services - Employee Benefits	7.79
5XX Other Purchased Services	54.39
	1,379.68
<b>365 Subtotal</b>	
<b>366 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	42,123.00
<b>367 State OTO FullTime Kindergarten Startup</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	19,999.96
<b>410 MEDICAID ADM. CLAIMING</b>	
<b>410 Miscellaneous Federal Grants Direct from Feds</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	180.00
4XX Purchased Property Services	55.00
6XX Supplies and Materials	11,847.07
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	496.23
3XX Purchased Professional and Technical Services	17,707.32
5XX Other Purchased Services	2,256.13
6XX Supplies and Materials	3,950.20
<b>24XX Support Services - School Administration</b>	
3XX Purchased Professional and Technical Services	6,471.53
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
930 Federal/State Grant Resources Transferred to Other Districts or Coc	3,803.84
	46,767.32
<b>410 Subtotal</b>	
<b>416 Altacare/Med.</b>	
<b>410 Miscellaneous Federal Grants Direct from Feds</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	366,874.76
<b>621 CROSSROADS/DAY TREATMENT</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	378,054.45
2XX Personal Services - Employee Benefits	62,496.98
3XX Purchased Professional and Technical Services	5,907.73



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen 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	2013 Value
<b>621 CROSSROADS/DAY TREATMENT</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	3,344.17
5XX Other Purchased Services	8,061.20
6XX Supplies and Materials	17,365.97
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	5,300.00
2XX Personal Services - Employee Benefits	30.20
<b>221X Improvement of Instruction Services</b>	
6XX Supplies and Materials	8,640.00
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	68,465.70
2XX Personal Services - Employee Benefits	6,789.79
3XX Purchased Professional and Technical Services	6,559.25
5XX Other Purchased Services	3,946.90
6XX Supplies and Materials	771.10
810 Dues and Fees	1,680.00
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	11,908.50
5XX Other Purchased Services	5,877.00
<b>27XX Student Transportation Services</b>	
4XX Purchased Property Services	2,461.32
6XX Supplies and Materials	790.64
	598,450.90
<b>625 Christmas Funds Donation - Crossroads</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	140.95
<b>671 C-Falls Autism Funds</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,064.85
<b>21XX Support Services - Students</b>	
5XX Other Purchased Services	532.63
<b>24XX Support Services - School Administration</b>	
5XX Other Purchased Services	67.00
	1,664.48
<b>752 PreSchool Reading First</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen 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	2013 Value
752	PreSchool Reading First			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		1XX Personal Services - Salaries		51,260.74
		2XX Personal Services - Employee Benefits		20,629.74
		3XX Purchased Professional and Technical Services		800.00
		5XX Other Purchased Services		4,284.35
		6XX Supplies and Materials		43,218.47
	21XX Support Services - Students			
		6XX Supplies and Materials		282.16
	221X Improvement of Instruction Services			
		5XX Other Purchased Services		471.56
	24XX Support Services - School Administration			
		5XX Other Purchased Services		731.27
	<b>752 Subtotal</b>			<b>121,678.29</b>
779	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
		1XX Personal Services - Salaries		73,714.63
		2XX Personal Services - Employee Benefits		27,041.11
		3XX Purchased Professional and Technical Services		385.00
		5XX Other Purchased Services		505.00
		6XX Supplies and Materials		9,677.53
	21XX Support Services - Students			
		1XX Personal Services - Salaries		48,943.03
		2XX Personal Services - Employee Benefits		15,716.83
		3XX Purchased Professional and Technical Services		352.50
		5XX Other Purchased Services		320.22
		6XX Supplies and Materials		3,776.93
		810 Dues and Fees		380.00
	24XX Support Services - School Administration			
		1XX Personal Services - Salaries		38,802.50
		2XX Personal Services - Employee Benefits		10,886.02
		5XX Other Purchased Services		1,261.30
		6XX Supplies and Materials		1,587.40
		810 Dues and Fees		500.00
	62XX Resources Transferred to Other School Districts or Cooperatives			
		930 Federal/State Grant Resources Transferred to Other Districts or Coc		135,008.00
	<b>779 Subtotal</b>			<b>368,858.00</b>
799	IDEA Preschool			
	210 Non-Federal Alternative Education			
	1XXX Instruction			





# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						1,027,953.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,207,418.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,209,956.71	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	10,568.24	Less Last Year	8,135.66	(4b)		2,432.58	
						2,432.58	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,027,847.78	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 EARN & LEARN	0.00	374.36	-374.36
003 EAST SCHOOL	3,421.43	2,807.59	613.84
004 LIBRARY	857.00	137.00	720.00
006 MUSIC INSTRUMENT RENTAL	1,292.00	865.00	427.00
007 NON-DIST. ATHLETICS	300.00	0.00	300.00
012 EVERGREEN FITNESS	11,694.97	16,834.14	-5,139.17
014 Post Secondary - ekern	300.00	10,553.40	-10,253.40
015 JR. HIGH FUNDS	455.94	924.55	-468.61
016 Microsoft Settlement	0.00	29,423.00	-29,423.00
138 Multi-district interlocal agreement	12,066.82	1,808.32	10,258.50
139 E-RATE	38,238.02	25,811.50	12,426.52
148 Title II Part A	70,470.00	70,470.00	0.00
239 L. CLARK - UNITED WAY DONATION	0.00	99.88	-99.88
312 Title I - Schoolwide	13,825.00	13,825.00	0.00
313 Title I, Part A, Improvement Grants	375,316.79	375,316.79	0.00
321 PRESCHOOL TUITION	89,872.50	67,416.96	22,455.54
365 State OTO Indian Education for All	0.00	1,379.68	-1,379.68
366 Deferred Maintenance & Energy Efficiency	0.00	42,123.00	-42,123.00
367 State OTO FullTime Kindergarten Startup	0.00	19,999.96	-19,999.96
410 MEDICAID ADM. CLAIMING	56,384.13	46,767.32	9,616.81
411 Medicaid	30,442.94	0.00	30,442.94
416 Altacare/Med.	371,866.37	366,874.76	4,991.61



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
621 CROSSROADS/DAY TREATMENT	620,564.00	598,450.90	22,113.10
625 Christmas Funds Donation - Crossroads	112.66	140.95	-28.29
671 C-Falls Autism Funds	0.00	1,664.48	-1,664.48
752 PreSchool Reading First	121,678.29	121,678.29	0.00
779 IDEA Part B	368,858.00	368,858.00	0.00
799 IDEA Preschool	12,951.00	12,951.00	0.00
815 JOHNSON DONATION	250.00	250.00	0.00
820 Children's Theatre	2,022.00	2,235.00	-213.00
896 WENDT SCHOLARSHIP	150.00	0.00	150.00
898 Kirshner Funds	2,137.74	9,000.00	-6,862.26
899 Interest	1,890.82	915.88	974.94
<b>Total</b>	<b>2,207,418.42</b>	<b>2,209,956.71</b>	<b>-2,538.29</b>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

**\*\* 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	2012 Value	2013 Value
1110 District Tax Levy	4,937.74	4,919.46
1113 District Levy - Heavy Motor Vehicles	9.20	12.82
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3.98	0.00
1190 Penalties and Interest on Taxes	48.77	26.52
1510 Interest Earnings	27.30	14.05
6100 Material Prior Period Revenue Adjustments	47.10	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,074.09	4,972.85
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,175.00	2,990.00
2XX Personal Services - Employee Benefits	13.05	17.54
3XX Purchased Professional and Technical Services	650.00	675.00
5XX Other Purchased Services	172.80	548.50
6XX Supplies and Materials	605.60	1,885.17

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,616.45	6,116.21
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### Schedule Of Changes Worksheet

Beginning Fund Balance	3,476.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,972.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,116.21	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,333.05	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

**\*\* 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	2012 Value	2013 Value
1510 Interest Earnings	110.94	63.65
1900 Other Revenue from Local Sources	3,390.66	2,400.00
1950 Services Provided Other School Districts or Coops	8,300.00	8,300.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	11,801.60	10,763.65

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	5,630.00	5,752.50
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	1,267.04	5,013.08
6XX Supplies and Materials	2,825.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,722.04	10,765.58

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,996.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,763.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,765.58	(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)	9,994.66	(4) (5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

**\*\* 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	2012 Value	2013 Value
1510 Interest Earnings	589.88	300.08
5300 Operating Transfers from Other Funds	0.00	7,108.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	589.88	7,408.22

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,042.75	2,712.08
2XX Personal Services - Employee Benefits	6.26	82.60
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	42,160.00
2XX Personal Services - Employee Benefits	0.00	262.99
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,376.00	5,068.51
2XX Personal Services - Employee Benefits	0.00	28.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,425.01	50,314.69

#### Schedule Of Changes Worksheet

Beginning Fund Balance	57,725.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,408.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,314.69	(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)	14,819.34	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	412.21	248.78
3281 State Technology Aid	4,940.63	4,834.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,352.84</b>	<b>5,083.55</b>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		42,479.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,083.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		47,563.15	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

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

### 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,162.76	658.35
3445 State Combined Fund School Block Grant	0.00	14,953.43
3447 SB372 Combined Block Grant Reimbursement	0.00	1,435.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,162.76	17,047.62

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	116,235.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,047.62	(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)	133,282.93	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	143,575.16	132,496.81
1113 District Levy - Heavy Motor Vehicles	272.96	342.78
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	93.73	141.24
1190 Penalties and Interest on Taxes	1,166.66	729.01
1510 Interest Earnings	1,577.94	966.78
3120 State Guaranteed Tax Base Aid	150,062.30	150,173.12
5120 Proceeds from Refunding Bonds	0.00	68,734.56
6100 Material Prior Period Revenue Adjustments	1,050.36	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>297,799.11</b>	<b>353,584.30</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>		
840 Principal On Debt	180,000.00	190,000.00
850 Interest on Debt	96,360.00	129,940.00
860 Agent Fees/Issuance Costs	300.00	300.00
<b>63XX Refunding Bonds Used to Retire Old Issues</b>		
860 Agent Fees/Issuance Costs	0.00	23,370.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>276,660.00</b>	<b>343,610.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	146,043.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	353,584.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	343,610.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	156,017.75	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

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

### 60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,403.78	762.58
1900 Other Revenue from Local Sources	845.00	350.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,248.78	1,113.48

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	141,901.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,113.48	(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)	143,015.46	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

**\*\* 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	2012 Value	2013 Value
1510 Interest Earnings	4,822.91	2,607.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,822.91	2,607.63

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	485,901.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,607.63	(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)	488,509.33	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

**\*\* 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	2012 Value	2013 Value
1950 Services Provided Other School Districts or Coops	24,991.92	0.00
<b>521 Special Ed Coop Interlocal Agreement</b>		
1510 Interest Earnings	716.92	435.68
1950 Services Provided Other School Districts or Coops	22,386.00	23,148.00
<b>521 Subtotal</b>	<b>23,102.92</b>	<b>23,583.68</b>
<b>621 CROSSROADS/DAY TREATMENT</b>		
1510 Interest Earnings	1,904.06	1,157.15
1900 Other Revenue from Local Sources	1,448.00	0.00
1950 Services Provided Other School Districts or Coops	0.00	12,838.90
<b>621 Subtotal</b>	<b>3,352.06</b>	<b>13,996.05</b>
<b>721 Interlocal/crossroads</b>		
1510 Interest Earnings	484.66	294.52
1900 Other Revenue from Local Sources	2,713.86	0.00
<b>721 Subtotal</b>	<b>3,198.52</b>	<b>294.52</b>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>54,645.42</b>	<b>37,874.25</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>521 Special Ed Coop Interlocal Agreement</b>		
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	1,530.94
2XX Personal Services - Employee Benefits	0.00	365.92
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	7,621.37	7,760.50
2XX Personal Services - Employee Benefits	941.94	987.42
4XX Purchased Property Services	0.00	1,505.00
<b>521 Subtotal</b>	<b>8,563.31</b>	<b>12,149.78</b>
<b>621 CROSSROADS/DAY TREATMENT</b>		
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	450.40	4,458.68
5XX Other Purchased Services	0.00	2,735.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	23,621.22
2XX Personal Services - Employee Benefits	0.00	378.96



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

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

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

PRC Program Function Object	2012 Value	2013 Value
<b>621 CROSSROADS/DAY TREATMENT</b>		
<b>280 Special Education - Local and State</b>		
<b>24XX Support Services - School Administration</b>		
3XX Purchased Professional and Technical Services	0.00	1,900.00
5XX Other Purchased Services	0.00	383.60
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	8,000.00	5,567.99
<b>621 Subtotal</b>	<u>8,450.40</u>	<u>39,045.45</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u><u>17,013.71</u></u>	<u><u>51,195.23</u></u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	331,182.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,874.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,195.23	(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                      700.00    Less Last Year                      0.00                      (4b)                      700.00		
	700.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	318,561.82	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

**\*\* 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	2012 Value	2013 Value
1XXX Revenues from Student Activities	12,814.01	22,435.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,814.01	22,435.86

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	21,602.08	29,130.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	21,602.08	29,130.82

### Schedule Of Changes Worksheet

Beginning Fund Balance		35,026.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		22,435.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		29,130.82	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		28,331.13	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

## Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	521,887.64	534,382.31
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	18,613.29	22,147.54
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,242,989.25	2,376,348.42
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	45,516.54	39,137.26
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,372.05	1,777.67
XX	XXX 26XX 41X	Energy Utility Services	83,635.96	80,744.79
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	80,023.61	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	42,931.24	16,500.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	6,457.20	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	116,050.49
b. Related Services Block Grant Entitlement	38,680.92
c. Total Entitlements Subject to Reversion	154,731.41

### 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)]	205,792.77
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	600,156.58
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	357,303.67	0.00	0.00	0.00	
280	1XXX	2XX	74,261.92	0.00	0.00	0.00	
280	1XXX	3XX	130.00	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	10,066.38	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	107,475.70	0.00	0.00	0.00	
280	21XX	2XX	18,656.37	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	1,129.39	0.00	0.00	0.00	
280	21XX	6XX	2,825.31	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	23,281.50	0.00	0.00	0.00	
280	24XX	2XX	2,962.11	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	1,354.97	0.00	0.00	0.00	
280	24XX	6XX	709.26	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>			600,156.58	0.00	0.00	0.00	600,156.58

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

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land Improvements	355,376.00	0.00	0.00	0.00	355,376.00
Buildings	9,868,306.00	-92,803.00	208,388.00	0.00	9,983,891.00
Machinery and Equipment	401,873.00	-6,771.00	14,702.00	1,229.00	408,575.00
Totals at Historical Cost	10,625,555.00	-99,574.00	223,090.00	1,229.00	10,747,842.00
Less Accumulated Depreciation For:					
Building Accum	4,754,421.00	299,527.00	213,743.00	0.00	5,267,691.00
Machinery and Equipment Accum	270,105.00	0.00	0.00	0.00	270,105.00
Total Accumulated Depreciation	5,024,526.00	299,527.00	213,743.00	0.00	5,537,796.00
Governmental Activities, Capital Assets, net	5,601,029.00	-399,101.00	9,347.00	1,229.00	5,210,046.00

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

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

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	13,281.00	0.00	0.00
General Administration (23XX)	2,123.00	0.00	0.00
School Administration (24XX)	551.00	0.00	0.00
*** Financial Administration (25XX)	0.00	0.00	0.00
Operations and Maintenance (26XX)	44,073.00	0.00	0.00
Transportation (27XX)	2,607.00	0.00	0.00
Food Service (31XX)	3,935.00	0.00	0.00
Unallocated	97,661.00	0.00	0.00
Total Depreciation for FY2013	164,231.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0339-81383584

15 Flathead County  
0339 Evergreen Elem

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

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Bonds							
06/15/2003	2,600,000.00	0.00	190,000.00	0.00	0.00	0.00	0.00
06/13/2013	0.00	2,435,000.00	0.00	0.00	2,435,000.00	210,000.00	2,225,000.00
Compensated Absences	402,575.31	37,671.54	51,658.54	0.00	388,588.31	0.00	388,588.31
Other Post Employment Benefits	1,420,716.00	658,460.00	0.00	0.00	2,079,176.00	0.00	2,079,176.00
Total Governmental Activity	4,423,291.31	3,131,131.54	241,658.54	0.00	4,902,764.31	210,000.00	4,692,764.31
Long-Term Liabilities							

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

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