



Trustees' Financial Summary

FY2012-13

Submit ID: 0308-03231491

15 Flathead County
0308 Fair-Mont-Egan Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Susan Clanton

Phone #: (406) 755-2038

(Signature)

(Date)

Chair, Board of Trustees: Jeff Wilson

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY13 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
200	Energy Cost Relief	LOCAL		
201	Wanda Bears Trust	LOCAL		
202	AYP Academic Achievement Award	FEDERAL		84.010
263	MOST Grant	STATE		
270	Bruin's Den After School Care	LOCAL		
271	Bruin's Den Breakfast	LOCAL		
313	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
329	Multi District Cooperative	STATE		
365	Indian Ed for All	STATE		
368	State OTO Indian Education for All	STATE		state
543	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
773	IDEA Part B (Trans from Coop)	FEDERAL		84.027A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	113,907.15	630.39		755.74
02	Taxes Receivable - Real and Personal (120-149)	21,978.80			
03	Taxes Receivable - Protested (150-159)	9,488.41			
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	145,374.36	630.39		755.74
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	31,467.21			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	31,467.21			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	113,907.15	630.39		755.74
52	TOTAL FUND BALANCE/EQUITY	113,907.15	630.39		755.74
53	TOTAL LIABILITIES AND FUND BALANCE	145,374.36	630.39		755.74



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	960.20	62,067.40	57,672.21	1,981.96
02	Taxes Receivable - Real and Personal (120-149)	0.06			
03	Taxes Receivable - Protested (150-159)	400.93			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		0.20	1,082.96	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,361.19	62,067.60	58,755.17	1,981.96
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	400.99			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	400.99			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	960.20	62,067.60	58,755.17	1,981.96
52	TOTAL FUND BALANCE/EQUITY	960.20	62,067.60	58,755.17	1,981.96
53	TOTAL LIABILITIES AND FUND BALANCE	1,361.19	62,067.60	58,755.17	1,981.96



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			362.36	2,421.37
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			362.36	2,421.37
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			362.36	2,421.37
52	TOTAL FUND BALANCE/EQUITY			362.36	2,421.37
53	TOTAL LIABILITIES AND FUND BALANCE			362.36	2,421.37



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	584.62	8,089.81		23.42
02	Taxes Receivable - Real and Personal (120-149)	492.57			
03	Taxes Receivable - Protested (150-159)	213.82			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,291.01	8,089.81		23.42
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	706.39			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	706.39			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	584.62	8,089.81		23.42
52	TOTAL FUND BALANCE/EQUITY	584.62	8,089.81		23.42
53	TOTAL LIABILITIES AND FUND BALANCE	1,291.01	8,089.81		23.42



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.27	519.44		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	0.27	519.44		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	0.27	519.44		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	0.27	519.44		
53	TOTAL LIABILITIES AND FUND BALANCE	0.27	519.44		



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,196.53	
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			10,196.53	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			10,196.53	
52	TOTAL FUND BALANCE/EQUITY			10,196.53	
53	TOTAL LIABILITIES AND FUND BALANCE			10,196.53	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,746.64	53,997.22		
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	31,746.64	53,997.22		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	31,490.08	53,997.22		
24	Other Current Liabilities (621-679)	256.56			
35	TOTAL LIABILITIES	31,746.64	53,997.22		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	31,746.64	53,997.22		



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Balance Sheet

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



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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	263,830.32	255,377.56
1112 District Levy - Personal Property	7,124.95	5,590.80
1113 District Levy - Heavy Motor Vehicles	127.68	92.72
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	104.43	0.00
1190 Penalties and Interest on Taxes	2,823.69	1,227.87
1510 Interest Earnings	1,663.16	925.55
3110 Direct State Aid	466,056.49	475,975.89
3111 Quality Educator	47,151.00	47,227.05
3112 At Risk Student	1,814.06	1,827.23
3113 Indian Education For All	3,692.40	3,651.60
3114 American Indian Achievement Gap	400.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	30,297.30	28,939.09
3120 State Guaranteed Tax Base Aid	248,673.12	254,505.24
3444 State School Block Grant	21,631.90	25,506.46
3446 SB372 Block Grant Reimbursement	0.00	2,289.42
6100 Material Prior Period Revenue Adjustments	0.00	289.99
7810 Education Jobs Fund	546.61	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,095,937.11	1,104,026.47

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	516,861.47	539,615.71
2XX Personal Services - Employee Benefits	63,088.20	61,768.39
3XX Purchased Professional and Technical Services	931.20	1,102.80
4XX Purchased Property Services	5,378.11	6,397.01
5XX Other Purchased Services	349.65	44.00
6XX Supplies and Materials	23,727.83	27,671.13
810 Dues and Fees	0.00	100.00
21XX Support Services - Students		
1XX Personal Services - Salaries	22,426.08	23,606.23
2XX Personal Services - Employee Benefits	2,735.84	2,943.94
3XX Purchased Professional and Technical Services	2,700.00	2,734.60
6XX Supplies and Materials	114.75	17.94
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	450.00	450.00
2XX Personal Services - Employee Benefits	9.81	0.00
3XX Purchased Professional and Technical Services	3,569.78	3,088.50
5XX Other Purchased Services	4,079.01	1,575.20



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			1XX Personal Services - Salaries	11,293.71	26,101.21
			2XX Personal Services - Employee Benefits	4,149.64	3,557.91
			3XX Purchased Professional and Technical Services	14,993.62	1,649.00
			6XX Supplies and Materials	1,456.91	1,207.78
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	48,829.71	49,724.04
			2XX Personal Services - Employee Benefits	9,511.00	9,916.79
			3XX Purchased Professional and Technical Services	9,923.02	9,490.00
			5XX Other Purchased Services	12,218.32	9,562.42
			6XX Supplies and Materials	3,246.05	1,007.41
			810 Dues and Fees	2,168.00	2,252.00
			8XX Other Expenditures	832.26	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	65,687.02	72,424.42
			2XX Personal Services - Employee Benefits	9,482.04	9,122.65
			3XX Purchased Professional and Technical Services	8,482.93	9,805.82
			4XX Purchased Property Services	887.18	0.00
			5XX Other Purchased Services	4,939.59	5,997.89
			6XX Supplies and Materials	10,270.24	3,048.30
			810 Dues and Fees	150.00	143.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	37,673.02	37,376.84
			2XX Personal Services - Employee Benefits	6,245.23	7,244.36
			3XX Purchased Professional and Technical Services	210.00	300.00
			4XX Purchased Property Services	36,259.87	62,369.95
			5XX Other Purchased Services	13.32	0.00
			6XX Supplies and Materials	21,632.33	8,140.87
	27XX Student Transportation Services				
			5XX Other Purchased Services	3,533.95	3,621.94
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	27,026.40	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	64,646.35	70,027.81
			2XX Personal Services - Employee Benefits	7,376.03	9,138.04
			6XX Supplies and Materials	0.00	981.62
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	2,947.57	2,922.84
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	546.00	323.83
			5XX Other Purchased Services	0.00	604.18



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	596.00	0.00
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	2,800.00	2,800.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	9,180.00	8,350.00
			2XX Personal Services - Employee Benefits	53.39	0.00
			3XX Purchased Professional and Technical Services	1,836.00	1,399.00
			5XX Other Purchased Services	2,167.03	2,548.58
			6XX Supplies and Materials	327.19	457.56
	890 Other Community Services				
		33XX Community Services			
			8XX Other Expenditures	250.00	250.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	1,558.15	2,222.80
			2XX Personal Services - Employee Benefits	9.06	0.00
			3XX Purchased Professional and Technical Services	0.00	595.35
			6XX Supplies and Materials	34.81	153.37
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	2,410.06	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,094,274.73</u>	<u>1,107,955.03</u>



Trustees' Financial Summary

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15 Flathead County
0308 Fair-Mont-Egan Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						155,157.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,104,026.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,107,955.03	(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	37,322.11	(4b)		-37,322.11	
						-37,322.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						113,907.15	(5)



Trustees' Financial Summary

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15 Flathead County
0308 Fair-Mont-Egan Elem

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
1510 Interest Earnings	21.49	3.06
2220 County On-Schedule Trans Reimb	587.12	580.78
3210 State On-Schedule Trans Reimb	587.13	663.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,195.74	1,246.88

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	1,174.25	1,326.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,174.25	1,326.08

Schedule Of Changes Worksheet

Beginning Fund Balance					709.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,246.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,326.08	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					630.39	(5)



Trustees' Financial Summary

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15 Flathead County
0308 Fair-Mont-Egan Elem

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	15.46	4.50
1613 Special Milk Program	1,346.85	1,249.35
1621 Lunch Sales	137.25	121.97
4550 Federal Child Nutrition	3,552.59	2,943.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>5,052.15</u>	<u>4,319.39</u>

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
3XX Purchased Professional and Technical Services	567.00	0.00
6XX Supplies and Materials	5,252.45	4,393.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>5,819.45</u>	<u>4,393.88</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		830.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,319.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,393.88	(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)		755.74	(5)



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15 Flathead County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	10,859.32	477.79
1112 District Levy - Personal Property	688.62	186.64
1113 District Levy - Heavy Motor Vehicles	4.95	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6.30	0.00
1190 Penalties and Interest on Taxes	187.47	50.50
1510 Interest Earnings	33.15	3.91

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>11,779.81</u>	<u>718.84</u>
--	------------------	---------------

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	10,388.00	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>10,388.00</u>	<u>0.00</u>
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Schedule Of Changes Worksheet

Beginning Fund Balance		241.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		718.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)		960.20 (5)



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15 Flathead County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	577.15	336.77
2240 County Retirement Distribution	126,327.33	129,213.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	126,904.48	129,549.87

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	80,542.23	90,015.83
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,494.64	3,937.87
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	70.12	75.07
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,759.89	4,354.07
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,609.11	8,294.70
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,235.97	12,261.92
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,870.57	6,235.01
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,073.80	11,681.67
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,430.51	1,392.90
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	242.81	370.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	121,329.65	138,619.84



Trustees' Financial Summary

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15 Flathead County
0308 Fair-Mont-Egan Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						71,137.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						129,549.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						138,619.84	(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)						62,067.60	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2013 Value
263 MOST Grant	
4700 Federal Miscellaneous Grants from other State Agencies	5,000.00
270 Bruin's Den After School Care	
1510 Interest Earnings	210.86
1945 Fees - Users/Resale of Supplies	23,639.00
270 Subtotal	23,849.86
271 Bruin's Den Breakfast	
1945 Fees - Users/Resale of Supplies	2,162.05
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	24,003.00
329 Multi District Cooperative	
3290 State - Other State Grants	2,917.05
543 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,027.00
773 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	2,922.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,881.80

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

PRC Program Function Object	2013 Value
201 Wanda Bears Trust	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,225.00
202 AYP Academic Achievement Award	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
5XX Other Purchased Services	798.54
263 MOST Grant	
470 Federal Miscellaneous Grants from other State Agencies	
33XX Community Services	
1XX Personal Services - Salaries	3,510.86
5XX Other Purchased Services	649.36
6XX Supplies and Materials	839.78
263 Subtotal	5,000.00
270 Bruin's Den After School Care	



Trustees' Financial Summary

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

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

PRC Program Function Object	2013 Value
270 Bruin's Den After School Care	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	3,405.60
2XX Personal Services - Employee Benefits	190.81
3XX Purchased Professional and Technical Services	5,249.48
5XX Other Purchased Services	213.28
8XX Other Expenditures	165.00
	270 Subtotal
	9,224.17
271 Bruin's Den Breakfast	
840 Custody and Child Care Services	
33XX Community Services	
6XX Supplies and Materials	546.10
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	17,979.84
2XX Personal Services - Employee Benefits	6,023.16
	313 Subtotal
	24,003.00
329 Multi District Cooperative	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	437.00
543 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	15,710.09
2XX Personal Services - Employee Benefits	4,316.91
	543 Subtotal
	20,027.00
773 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	2,140.73
2XX Personal Services - Employee Benefits	782.11
	773 Subtotal
	2,922.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,183.65



Trustees' Financial Summary

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15 Flathead County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						44,759.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						80,881.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						66,183.65	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	702.00	(4b)		-702.00	
							-702.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						58,755.17	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
201 Wanda Bears Trust	0.00	3,225.00	-3,225.00
202 AYP Academic Achievement Award	0.00	798.54	-798.54
263 MOST Grant	5,000.00	5,000.00	0.00
270 Bruin's Den After School Care	23,849.86	9,224.17	14,625.69
271 Bruin's Den Breakfast	2,162.05	546.10	1,615.95
313 Title I, Part A, Improving Basic Programs	24,003.00	24,003.00	0.00
329 Multi District Cooperative	2,917.05	437.00	2,480.05
543 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	20,027.00	20,027.00	0.00
773 IDEA Part B (Trans from Coop)	2,922.84	2,922.84	0.00
Total	80,881.80	66,183.65	14,698.15



Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	19.11	9.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19.11	9.89

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs 1XXX Instruction 3XX Purchased Professional and Technical Services	201.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	201.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,972.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.89	(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)	1,981.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	9.53	2.57
1910 Rentals	125.00	220.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	134.53	222.57

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		1,139.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		222.57	(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	1,000.00		
			(4b)
		-1,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		362.36	(5)



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15 Flathead County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	11.41	14.83
5300 Operating Transfers from Other Funds	2,410.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,421.47</u>	<u>14.83</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	1,081.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>1,081.82</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		3,488.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,081.82 (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)		2,421.37 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	5,906.70	5,723.06
1112 District Levy - Personal Property	163.74	125.07
1113 District Levy - Heavy Motor Vehicles	2.86	2.08
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2.34	0.00
1190 Penalties and Interest on Taxes	63.81	27.63
1510 Interest Earnings	43.96	36.32
3281 State Technology Aid	1,174.51	1,168.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,357.92	7,082.93

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	600.00	0.00
6XX Supplies and Materials	2,543.98	12,647.36
25XX Support Services - Business		
6XX Supplies and Materials	2,854.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,998.69	12,647.36

Schedule Of Changes Worksheet

Beginning Fund Balance	7,347.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,082.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,647.36	(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	1,198.00	(4b)
	-1,198.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	584.62	(5)



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15 Flathead County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	23.86	29.00
3445 State Combined Fund School Block Grant	3,357.36	3,594.04
3447 SB372 Combined Block Grant Reimbursement	0.00	139.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,381.22	3,762.89

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	4,326.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,762.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,089.81	(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	2012 Value	2013 Value
1510 Interest Earnings	0.21	0.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.21	0.14

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	23.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	23.42	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	48.08	2.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48.08	2.60

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,400.00	0.00
6XX Supplies and Materials	301.16	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	15,068.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,769.80	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	516.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	519.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	36,402.05	24,744.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,402.05	24,744.84

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	40,067.12	24,195.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	40,067.12	24,195.69

Schedule Of Changes Worksheet

Beginning Fund Balance	9,647.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,744.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,195.69	(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)	10,196.53	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	53,089.44	54,941.85
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	506,886.30	529,323.21
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,567.43	5,773.34
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,115.08	712.87
XX	XXX 26XX 41X	Energy Utility Services	11,441.93	11,794.15
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	468,019.13	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	10,388.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,573.01
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,573.01

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,857.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	38,264.94
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	83,070.31
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	70,027.81	0.00	0.00	0.00	
280	1XXX	2XX	9,138.04	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	981.62	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,922.84	0.00	0.00	0.00	
Totals			83,070.31	0.00	0.00	0.00	83,070.31

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.



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	2,500.00	0.00	0.00	0.00	2,500.00
Land Improvements	30,336.66	0.00	0.00	0.00	30,336.66
Buildings	703,972.17	0.00	442,615.12	0.00	1,146,587.29
Totals at Historical Cost	736,808.83	0.00	442,615.12	0.00	1,179,423.95
Less Accumulated Depreciation For:					
Improvement Accum	8,851.47	0.00	1,516.83	0.00	10,368.30
Building Accum	279,541.80	0.00	23,120.71	0.00	302,662.51
Total Accumulated Depreciation	288,393.27	0.00	24,637.54	0.00	313,030.81
Governmental Activities, Capital Assets, net	448,415.56	0.00	417,977.58	0.00	866,393.14

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	24,637.54	0.00	0.00
Total Depreciation for FY2013	24,637.54	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	11,627.87	0.00	0.00	1,095.30	10,532.57	0.00	10,532.57
Other Post Employment Benefits	60,703.00	0.00	0.00	0.00	60,703.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	72,330.87	0.00	0.00	1,095.30	71,235.57	0.00	10,532.57

* 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.