



Trustees' Financial Summary

FY2012-13

Submit ID: 0310-22900542

**15 Flathead County
0310 Kalispell 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: Gwyn Andersen

Phone #: (406) 751-3412

(Signature)

(Date)

Chair, Board of Trustees: Frank Miller

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: TSC

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 #
104	Share our Strength (Food Service)	LOCAL		
105	Allegiance Award	LOCAL		
117	PIR Net	LOCAL		
122	Seed Grant (NCAT)	LOCAL		
124	Whole Kids Foundation Garden Grant (Food Service)	LOCAL		
126	Lowe's	LOCAL		
130	Target	LOCAL		
135	Walmart	LOCAL		
137	Wells Fargo (School Supplies)	LOCAL		
138	Shoes for Crews	LOCAL		
141	Land Acquisition (Creston Interlocal)	LOCAL		
160	District Wide (Fundraising (Toyota))	LOCAL		
171	Aggregate Reim/Indirects	LOCAL		Local
199	Interlocal Agreement Fund	LOCAL		
271	Indirect Cost	LOCAL		
281	Tuition and Disability Determination Fee	LOCAL		
282	Bridge Program Edgerton	LOCAL		
285	Northwest Behavioral Health	LOCAL		
286	Direct Billing	LOCAL		
287	School Based Mac Administration	LOCAL		
289	Weinrich (Hearing Assistance)	LOCAL		
325	Montana Digital Academy	STATE		
329	Miscellaneous State Grant	STATE		State
420	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
421	Title I Improving Basic Programs	FEDERAL	1503103112	84.010A
422	Title I, Part E, Striving Readers	FEDERAL		84.371
423	Title I, Part E, Striving Readers	FEDERAL		84.371
427	Title I, Part D, Neglected, Delinquent & At-Risk Y	FEDERAL		84.013A
430	Title II , Part A TPTR	FEDERAL		
432	Title III Part A English Language Acquisition	FEDERAL		84.365A
437	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
438	Title X, Part C, Ed of Homeless Children	FEDERAL		84.196
451	IDEA Preschool	FEDERAL	150310792012	84.173A
455	IDEA Part B	FEDERAL		84.027
456	IDEA Part B	FEDERAL		84.027
457	IDEA Preschool	FEDERAL		84.173A
465	Academic Achievement (AYP Bonus)	FEDERAL		84.010



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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)	2,366,023.87	428,918.48	611,797.23	
02	Taxes Receivable - Real and Personal (120-149)	264,882.26	43,866.46	16,931.78	
03	Taxes Receivable - Protested (150-159)	265,538.82	53,828.62	8,503.23	
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	2,896,444.95	526,613.56	637,232.24	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	518,421.99			
25	Deferred Revenue (680)	530,421.08	97,695.08	25,435.01	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,048,843.07	97,695.08	25,435.01	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,847,601.88	428,918.48	611,797.23	
52	TOTAL FUND BALANCE/EQUITY	1,847,601.88	428,918.48	611,797.23	
53	TOTAL LIABILITIES AND FUND BALANCE	2,896,444.95	526,613.56	637,232.24	



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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)	13,801.84	760,865.75	484,586.64	20,552.64
02	Taxes Receivable - Real and Personal (120-149)	3,182.50			1,538.09
03	Taxes Receivable - Protested (150-159)	10,285.41			3,530.73
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			207,262.95	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	27,269.75	760,865.75	691,849.59	25,621.46
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			1,545.39	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13,467.91			5,068.82
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13,467.91		1,545.39	5,068.82
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	13,801.84	760,865.75	690,304.20	20,552.64
52	TOTAL FUND BALANCE/EQUITY	13,801.84	760,865.75	690,304.20	20,552.64
53	TOTAL LIABILITIES AND FUND BALANCE	27,269.75	760,865.75	691,849.59	25,621.46



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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)			917.04	135.73
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			917.04	135.73
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			917.04	135.73
52	TOTAL FUND BALANCE/EQUITY			917.04	135.73
53	TOTAL LIABILITIES AND FUND BALANCE			917.04	135.73



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	219,201.86	4,589.69		483,348.81
02	Taxes Receivable - Real and Personal (120-149)				28,896.39
03	Taxes Receivable - Protested (150-159)				32,997.60
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	219,201.86	4,589.69		545,242.80
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				61,893.99
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				61,893.99
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	219,201.86	4,589.69		483,348.81
52	TOTAL FUND BALANCE/EQUITY	219,201.86	4,589.69		483,348.81
53	TOTAL LIABILITIES AND FUND BALANCE	219,201.86	4,589.69		545,242.80



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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)	2,415,690.10	1,268,467.58		
02	Taxes Receivable - Real and Personal (120-149)		30,247.19		
03	Taxes Receivable - Protested (150-159)		31,298.15		
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	2,415,690.10	1,330,012.92		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		61,545.34		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		61,545.34		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	2,415,690.10	1,268,467.58		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,415,690.10	1,268,467.58		
53	TOTAL LIABILITIES AND FUND BALANCE	2,415,690.10	1,330,012.92		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			243,151.65	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			63,718.67	
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			306,870.32	
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)			306,870.32	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			306,870.32	
53	TOTAL LIABILITIES AND FUND BALANCE			306,870.32	



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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)			607,836.26	
04	Receivables from Other Funds (160-179)				285,102.00
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)			1,188,280.36	
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			1,796,116.62	285,102.00
LIABILITIES					
21	Payable to Other Funds (601-606)			285,102.00	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			285,102.00	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,511,014.62	285,102.00
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,511,014.62	285,102.00
53	TOTAL LIABILITIES AND FUND BALANCE			1,796,116.62	285,102.00



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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)			133,605.58	
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			133,605.58	
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			133,605.58	
52	TOTAL FUND BALANCE/EQUITY			133,605.58	
53	TOTAL LIABILITIES AND FUND BALANCE			133,605.58	



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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)	2,335,851.32	214,553.53		52,978.78
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	2,335,851.32	214,553.53		52,978.78
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	2,335,851.32	214,553.53		
24	Other Current Liabilities (621-679)				52,978.78
35	TOTAL LIABILITIES	2,335,851.32	214,553.53		52,978.78
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	2,335,851.32	214,553.53		52,978.78



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



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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
1110 District Tax Levy	4,724,394.47	0.00
1111 District Levy - Real Property	0.00	4,825,251.46
1190 Penalties and Interest on Taxes	26,541.01	16,944.62
1310 Individual Tuition	21,570.77	2,970.00
1510 Interest Earnings	19,717.13	11,967.90
3110 Direct State Aid	6,846,314.52	7,266,357.44
3111 Quality Educator	610,550.69	615,728.18
3112 At Risk Student	59,349.75	58,106.53
3113 Indian Education For All	60,486.00	62,791.20
3114 American Indian Achievement Gap	10,000.00	14,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	609,990.97	616,123.26
3117 State Tuition for State Placement	999.06	57,600.91
3120 State Guaranteed Tax Base Aid	2,625,209.04	3,005,827.11
3444 State School Block Grant	649,632.93	698,596.32
3446 SB372 Block Grant Reimbursement	0.00	43,633.50
6100 Material Prior Period Revenue Adjustments	0.00	-28,705.34
7810 Education Jobs Fund	8,029.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,272,785.91	17,267,393.09

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	7,973,589.03	8,406,693.03
2XX Personal Services - Employee Benefits	916,256.53	1,152,454.65
3XX Purchased Professional and Technical Services	141,547.72	4,088.28
4XX Purchased Property Services	6,660.52	5,037.96
5XX Other Purchased Services	21,981.91	23,898.25
6XX Supplies and Materials	361,734.92	532,608.54
810 Dues and Fees	0.00	70.00
8XX Other Expenditures	100.00	223,240.11
21XX Support Services - Students		
1XX Personal Services - Salaries	596,407.57	762,899.45
2XX Personal Services - Employee Benefits	53,626.94	86,479.37
3XX Purchased Professional and Technical Services	14,249.72	0.00
5XX Other Purchased Services	2,814.81	8,929.29
6XX Supplies and Materials	2,744.36	35,925.32
810 Dues and Fees	0.00	358.50
8XX Other Expenditures	119.50	0.00
221X Improvement of Instruction Services		



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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				
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	400,744.99	3,788.95
			2XX Personal Services - Employee Benefits	52,756.44	24.34
			3XX Purchased Professional and Technical Services	1,229.80	0.00
			5XX Other Purchased Services	0.00	12,122.90
			6XX Supplies and Materials	36,562.16	8,736.53
			8XX Other Expenditures	1,385.00	0.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	0.00	437,132.43
			2XX Personal Services - Employee Benefits	0.00	48,582.16
			4XX Purchased Property Services	0.00	22.06
			6XX Supplies and Materials	0.00	36,821.17
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	212,957.01	258,646.37
			2XX Personal Services - Employee Benefits	29,443.38	19,278.30
			3XX Purchased Professional and Technical Services	31,615.31	9,050.66
			5XX Other Purchased Services	72,580.62	71,234.65
			6XX Supplies and Materials	8,767.41	8,158.48
			810 Dues and Fees	0.00	14,154.32
			8XX Other Expenditures	17,258.40	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	905,138.72	826,234.29
			2XX Personal Services - Employee Benefits	130,867.94	91,811.95
			3XX Purchased Professional and Technical Services	450.00	5,575.00
			4XX Purchased Property Services	357.40	1,245.35
			5XX Other Purchased Services	79,759.41	75,730.61
			6XX Supplies and Materials	45,090.35	52,106.61
			8XX Other Expenditures	1,049.48	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	117,348.82	112,118.75
			2XX Personal Services - Employee Benefits	14,337.40	41,995.89
			3XX Purchased Professional and Technical Services	4,665.69	30,911.00
			4XX Purchased Property Services	0.00	5.65
			5XX Other Purchased Services	14,019.60	6,174.56
			6XX Supplies and Materials	15,404.75	6,334.77
			810 Dues and Fees	0.00	104.00
			8XX Other Expenditures	910.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	760,846.38	802,202.89
			2XX Personal Services - Employee Benefits	152,533.56	161,299.80
			3XX Purchased Professional and Technical Services	62,127.82	104,134.27
			4XX Purchased Property Services	370,587.10	367,702.64
			5XX Other Purchased Services	69,852.74	80,653.19
			6XX Supplies and Materials	91,437.68	173,480.21



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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				
	26XX Operation and Maintenance of Plant Services				
			7XX Property and Equipment Acquisition	9,324.88	6,821.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	15,335.35
			2XX Personal Services - Employee Benefits	0.00	733.77
			5XX Other Purchased Services	0.00	5,402.57
			6XX Supplies and Materials	0.00	7,398.67
	4XXX Facilities Acquisition and Construction Services				
			3XX Purchased Professional and Technical Services	0.00	4,286.63
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	962,704.40	827,848.92
			2XX Personal Services - Employee Benefits	157,587.97	143,356.12
			3XX Purchased Professional and Technical Services	23,806.75	36,807.00
			4XX Purchased Property Services	745.31	0.00
			5XX Other Purchased Services	3,131.02	3,324.55
			6XX Supplies and Materials	9,040.76	7,122.30
	21XX Support Services - Students				
			1XX Personal Services - Salaries	171,212.67	279,759.84
			2XX Personal Services - Employee Benefits	35,084.45	23,217.20
			5XX Other Purchased Services	0.00	545.07
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	52,222.95	57,281.37
			2XX Personal Services - Employee Benefits	8,481.86	5,346.32
			3XX Purchased Professional and Technical Services	1,739.00	10,229.83
			5XX Other Purchased Services	1,938.80	3,047.36
			6XX Supplies and Materials	4.76	42.32
			810 Dues and Fees	0.00	260.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	927.09
			2XX Personal Services - Employee Benefits	0.00	61.15
			5XX Other Purchased Services	0.00	210.60
			6XX Supplies and Materials	0.00	2,995.35
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	70.02
			2XX Personal Services - Employee Benefits	0.00	0.39
			3XX Purchased Professional and Technical Services	0.00	2,528.35
			6XX Supplies and Materials	0.00	2,390.01
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	51,969.10	0.00



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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	0.00	49,110.13
		21XX Support Services - Students			
			1XX Personal Services - Salaries	37.67	2,280.88
			2XX Personal Services - Employee Benefits	0.00	130.82
			3XX Purchased Professional and Technical Services	950.00	586.30
			5XX Other Purchased Services	1,271.45	1,259.76
			6XX Supplies and Materials	2,504.18	7,117.91
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	311,171.55	340,219.23
			2XX Personal Services - Employee Benefits	38,962.18	39,897.83
			4XX Purchased Property Services	1,129.89	803.05
			5XX Other Purchased Services	217.40	334.95
			6XX Supplies and Materials	23,692.48	23,277.99
	5XX Non-Public School Programs				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	760.25
			2XX Personal Services - Employee Benefits	0.00	4.20
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	267.48	884.76
			2XX Personal Services - Employee Benefits	16.01	32.55
			5XX Other Purchased Services	431.37	4.92
			6XX Supplies and Materials	0.00	233.70
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	11,369.90	14,140.94
			2XX Personal Services - Employee Benefits	53.80	237.47
			5XX Other Purchased Services	71.63	0.00
			6XX Supplies and Materials	0.00	4,781.04
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,276.35	4,682.41
			2XX Personal Services - Employee Benefits	252.17	136.54
			5XX Other Purchased Services	7,007.48	5,086.78
			6XX Supplies and Materials	0.00	2,678.71
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	130,338.48	128,715.68
			2XX Personal Services - Employee Benefits	2,578.20	3,421.60
			4XX Purchased Property Services	0.00	115.00
			5XX Other Purchased Services	868.24	2,507.33
			6XX Supplies and Materials	19,921.18	21,215.74



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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
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	349,465.22	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>16,190,767.88</u>	<u>17,212,265.12</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					1,792,473.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,267,393.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,212,265.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,847,601.88	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	1,085,183.81	821,556.20
1190 Penalties and Interest on Taxes	5,477.20	3,491.57
1410 Individual Transportation Fees	12,550.91	0.00
1510 Interest Earnings	2,202.03	1,751.25
2220 County On-Schedule Trans Reimb	116,715.04	119,061.08
3117 State Tuition for State Placement	0.00	378.00
3210 State On-Schedule Trans Reimb	116,715.04	119,061.10
3444 State School Block Grant	28,284.89	39,633.62
3446 SB372 Block Grant Reimbursement	0.00	10,113.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,367,128.92	1,115,046.19

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,028.16	9,010.83
2XX Personal Services - Employee Benefits	702.84	621.85
24XX Support Services - School Administration		
1XX Personal Services - Salaries	27,592.38	21,638.26
2XX Personal Services - Employee Benefits	2,690.42	1,951.41
25XX Support Services - Business		
1XX Personal Services - Salaries	21,808.77	20,384.46
2XX Personal Services - Employee Benefits	3,466.74	2,999.16
6XX Supplies and Materials	86.88	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	243,818.42	245,719.45
2XX Personal Services - Employee Benefits	50,311.91	43,754.50
3XX Purchased Professional and Technical Services	1,376.88	2,825.56
4XX Purchased Property Services	3,047.43	4,505.65
5XX Other Purchased Services	510,632.87	500,698.91
6XX Supplies and Materials	26,377.66	3,093.24
7XX Property and Equipment Acquisition	49,000.00	0.00
280 Special Education - Local and State		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	10,973.05	11,155.49
2XX Personal Services - Employee Benefits	1,251.22	1,194.41
6XX Supplies and Materials	370.00	259.74
27XX Student Transportation Services		
1XX Personal Services - Salaries	168,064.27	142,858.31
2XX Personal Services - Employee Benefits	44,240.10	36,530.23



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			3XX Purchased Professional and Technical Services	0.00	353.82
			4XX Purchased Property Services	9,618.45	5,487.42
			5XX Other Purchased Services	1,502.01	0.00
			6XX Supplies and Materials	29,746.23	22,256.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,215,706.69</u>	<u>1,077,299.01</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					391,171.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,115,046.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,077,299.01	(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)					428,918.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	53,561.14	302,633.35
1190 Penalties and Interest on Taxes	409.50	447.51
1510 Interest Earnings	3,040.60	2,039.71
1900 Other Revenue from Local Sources	0.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,011.24	307,120.57

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	3,035.17	0.00
7XX Property and Equipment Acquisition	90,911.17	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	93,946.34	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	304,676.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	307,120.57	(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	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	611,797.23	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	229,449.77	61,520.78
1190 Penalties and Interest on Taxes	1,708.23	775.77
1510 Interest Earnings	1,470.22	709.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	232,628.22	63,006.16

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		
5XX Other Purchased Services	227,184.00	0.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	0.00	106,442.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	227,184.00	106,442.00

Schedule Of Changes Worksheet

Beginning Fund Balance		57,237.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		63,006.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		106,442.00	(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	
Ending Fund Balance (1 + 2 - 3 + 4)		13,801.84	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	6,099.16	3,496.63
2240 County Retirement Distribution	2,161,018.58	2,218,101.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,167,117.74	2,221,598.31

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	1,288,064.47	1,403,723.24
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	86,571.17	126,108.09
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	59,239.16	16,365.16
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	63,898.53
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	32,178.36	36,744.21
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	134,683.09	119,728.47
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	19,798.20	19,438.03
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	106,937.96	113,216.41
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	39,900.13	33,371.63
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	93.51
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	152,913.95	157,006.82
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	45,872.70	43,110.99
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,343.15	10,450.07
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	22,862.06	22,838.29
610 Adult Continuing Education Programs		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,599.54	0.00
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	1,118.82	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,658.89	1,736.61
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	18,748.50	15,775.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,030,490.15	2,183,605.53

Schedule Of Changes Worksheet

Beginning Fund Balance					722,872.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,221,598.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,183,605.53	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					760,865.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
104 Share our Strength (Food Service)	
1900 Other Revenue from Local Sources	1,799.00
105 Allegiance Award	
1900 Other Revenue from Local Sources	500.00
117 PIR Net	
1900 Other Revenue from Local Sources	36.48
122 Seed Grant (NCAT)	
1900 Other Revenue from Local Sources	1,000.00
124 Whole Kids Foundation Garden Grant (Food Service)	
1900 Other Revenue from Local Sources	2,000.00
126 Lowe's	
1900 Other Revenue from Local Sources	5,000.00
130 Target	
1900 Other Revenue from Local Sources	700.00
135 Walmart	
1900 Other Revenue from Local Sources	250.00
137 Wells Fargo (School Supplies)	
1900 Other Revenue from Local Sources	300.00
138 Shoes for Crews	
1900 Other Revenue from Local Sources	2,906.92
141 Land Acquisition (Creston Interlocal)	
1950 Services Provided Other School Districts or Coops	5,250.00
160 District Wide (Fundraising (Toyota))	
1510 Interest Earnings	2,072.90
271 Indirect Cost	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	73,812.75
281 Tuition and Disability Determination Fee	
1320 Tuition from Schl Dists Within State	54,718.00
282 Bridge Program Edgerton	
1920 Contributions/Donations from Private Sources	19,620.00
285 Northwest Behavioral Health	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	744,309.34
6100 Material Prior Period Revenue Adjustments	205.87
285 Subtotal	744,515.21
286 Direct Billing	
3355 Medicaid - Miscellaneous	123,499.97
6100 Material Prior Period Revenue Adjustments	40,794.09
286 Subtotal	164,294.06



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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
287 School Based Mac Administration	
3357 Montana Administrative Claiming Reimbursement	119,654.41
289 Weinrich (Hearing Assistance)	
1920 Contributions/Donations from Private Sources	2,036.00
325 Montana Digital Academy	
3290 State - Other State Grants	6,267.96
329 Miscellaneous State Grant	
3290 State - Other State Grants	47,430.47
420 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	1,231,284.69
421 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	77,477.00
422 Title I, Part E, Striving Readers	
4230 Title I, Part E, Striving Readers	17,343.08
423 Title I, Part E, Striving Readers	
4230 Title I, Part E, Striving Readers	273,021.00
430 Title II , Part A TPTR	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	351,215.00
432 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	9,006.95
6100 Material Prior Period Revenue Adjustments	116.05
432 Subtotal	9,123.00
437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	57,981.00
438 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	9,185.00
456 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	1,160,741.00
6100 Material Prior Period Revenue Adjustments	12,681.52
456 Subtotal	1,173,422.52
457 IDEA Preschool	
4570 IDEA Preschool	56,220.00
6100 Material Prior Period Revenue Adjustments	800.57
457 Subtotal	57,020.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,511,237.02



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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
104	Share our Strength (Food Service)			
	1XX Regular Education Programs - Elementary/Secondary			
	21XX Support Services - Students			
		5XX Other Purchased Services		425.04
		6XX Supplies and Materials		741.82
				<hr/>
	104 Subtotal			1,166.86
105	Allegiance Award			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		301.26
122	Seed Grant (NCAT)			
	1XX Regular Education Programs - Elementary/Secondary			
	21XX Support Services - Students			
		6XX Supplies and Materials		537.68
124	Whole Kids Foundation Garden Grant (Food Service)			
	1XX Regular Education Programs - Elementary/Secondary			
	21XX Support Services - Students			
		6XX Supplies and Materials		654.13
130	Target			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		1XX Personal Services - Salaries		448.59
		2XX Personal Services - Employee Benefits		28.72
		6XX Supplies and Materials		222.69
				<hr/>
	130 Subtotal			700.00
135	Walmart			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		537.16
		8XX Other Expenditures		325.00
				<hr/>
	135 Subtotal			862.16
138	Shoes for Crews			
	1XX Regular Education Programs - Elementary/Secondary			
	21XX Support Services - Students			
		6XX Supplies and Materials		1,471.92
	26XX Operation and Maintenance of Plant Services			
		6XX Supplies and Materials		1,505.92
				<hr/>
	138 Subtotal			2,977.84
160	District Wide (Fundraising (Toyota))			



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
160 District Wide (Fundraising (Toyota))	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	858.00
6XX Supplies and Materials	339.99
	1,197.99
160 Subtotal	
171 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	103.48
4XX Purchased Property Services	65.00
5XX Other Purchased Services	1,354.37
6XX Supplies and Materials	3,241.53
25XX Support Services - Business	
6XX Supplies and Materials	5,368.40
	10,132.78
171 Subtotal	
281 Tuition and Disability Determination Fee	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	74,970.05
2XX Personal Services - Employee Benefits	25,072.68
21XX Support Services - Students	
5XX Other Purchased Services	755.20
6XX Supplies and Materials	435.39
	101,233.32
281 Subtotal	
282 Bridge Program Edgerton	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	7,160.46
2XX Personal Services - Employee Benefits	349.61
3XX Purchased Professional and Technical Services	7,544.81
5XX Other Purchased Services	4,585.99
	19,640.87
282 Subtotal	
285 Northwest Behavioral Health	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	732,155.32
286 Direct Billing	
280 Special Education - Local and State	
1XXX Instruction	



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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
286 Direct Billing	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	132,400.00
21XX Support Services - Students	
1XX Personal Services - Salaries	51,470.37
2XX Personal Services - Employee Benefits	8,323.90
3XX Purchased Professional and Technical Services	17,453.71
5XX Other Purchased Services	387.11
6XX Supplies and Materials	1,250.58
7XX Property and Equipment Acquisition	37,638.00
	248,923.67
286 Subtotal	
287 School Based Mac Administration	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,713.02
23XX Support Services - General Administration	
1XX Personal Services - Salaries	1,393.71
2XX Personal Services - Employee Benefits	96.65
3XX Purchased Professional and Technical Services	7,096.00
5XX Other Purchased Services	17,523.71
6XX Supplies and Materials	77,677.96
27XX Student Transportation Services	
1XX Personal Services - Salaries	7,392.89
6XX Supplies and Materials	5,904.30
	118,798.24
287 Subtotal	
289 Weinrich (Hearing Assistance)	
280 Special Education - Local and State	
21XX Support Services - Students	
5XX Other Purchased Services	906.59
325 Montana Digital Academy	
329 State Miscellaneous Grants	
25XX Support Services - Business	
4XX Purchased Property Services	582.40
329 Miscellaneous State Grant	
329 State Miscellaneous Grants	
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	1.25
3XX Purchased Professional and Technical Services	2,506.36
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	6,826.00



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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
		329 Subtotal		9,333.61
420	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
		1XX Personal Services - Salaries		813,620.92
		2XX Personal Services - Employee Benefits		129,809.64
		3XX Purchased Professional and Technical Services		11,606.35
		5XX Other Purchased Services		109.98
		6XX Supplies and Materials		11,248.07
		21XX Support Services - Students		
		1XX Personal Services - Salaries		262.47
		3XX Purchased Professional and Technical Services		4,852.66
		5XX Other Purchased Services		1,474.46
		6XX Supplies and Materials		6,144.30
		221X Improvement of Instruction Services		
		1XX Personal Services - Salaries		57,489.63
		2XX Personal Services - Employee Benefits		6,348.73
		3XX Purchased Professional and Technical Services		101,908.89
		5XX Other Purchased Services		6,197.91
		6XX Supplies and Materials		10,897.43
		25XX Support Services - Business		
		1XX Personal Services - Salaries		31,949.00
		2XX Personal Services - Employee Benefits		9,901.53
		5XX Other Purchased Services		996.24
		6XX Supplies and Materials		429.95
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		26,036.53
		420 Subtotal		1,231,284.69
421	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
		1XX Personal Services - Salaries		40,627.95
		2XX Personal Services - Employee Benefits		5,129.70
		221X Improvement of Instruction Services		
		2XX Personal Services - Employee Benefits		137.13
		3XX Purchased Professional and Technical Services		1,675.40
		5XX Other Purchased Services		381.05
		6XX Supplies and Materials		526.44
		25XX Support Services - Business		
		1XX Personal Services - Salaries		4,797.12
		2XX Personal Services - Employee Benefits		273.69
		3XX Purchased Professional and Technical Services		23,928.52



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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
		421	Subtotal	77,477.00
422	Title I, Part E, Striving Readers			
	423 Montana Striving Readers Grant			
		1XXX	Instruction	
			6XX Supplies and Materials	1,471.72
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	8,883.09
			2XX Personal Services - Employee Benefits	358.26
			3XX Purchased Professional and Technical Services	1,295.00
			5XX Other Purchased Services	3,015.20
			6XX Supplies and Materials	2,319.81
		422	Subtotal	17,343.08
423	Title I, Part E, Striving Readers			
	423 Montana Striving Readers Grant			
		1XXX	Instruction	
			6XX Supplies and Materials	40,855.76
		21XX	Support Services - Students	
			6XX Supplies and Materials	121.67
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	60,635.64
			2XX Personal Services - Employee Benefits	3,149.40
			3XX Purchased Professional and Technical Services	148,130.85
			5XX Other Purchased Services	3,300.60
			6XX Supplies and Materials	12,763.08
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	4,064.00
		423	Subtotal	273,021.00
430	Title II, Part A TPTR			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction	
			1XX Personal Services - Salaries	267,470.50
			2XX Personal Services - Employee Benefits	75,148.27
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	3,110.04
			2XX Personal Services - Employee Benefits	21.87
			3XX Purchased Professional and Technical Services	1,596.00
			5XX Other Purchased Services	1,947.62
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	1,920.70
		430	Subtotal	351,215.00



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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
456 Subtotal	1,160,741.00
457 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	49,725.93
2XX Personal Services - Employee Benefits	5,300.07
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,994.57
457 Subtotal	57,020.57
465 Academic Achievement (AYP Bonus)	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	6,395.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,513,456.53

Schedule Of Changes Worksheet

Beginning Fund Balance	692,523.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,511,237.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,513,456.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	690,304.20	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
104 Share our Strength (Food Service)	1,799.00	1,166.86	632.14
105 Allegiance Award	500.00	301.26	198.74
117 PIR Net	36.48	0.00	36.48



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
122 Seed Grant (NCAT)	1,000.00	537.68	462.32
124 Whole Kids Foundation Garden Grant (Food Service)	2,000.00	654.13	1,345.87
126 Lowe's	5,000.00	0.00	5,000.00
130 Target	700.00	700.00	0.00
135 Walmart	250.00	862.16	-612.16
137 Wells Fargo (School Supplies)	300.00	0.00	300.00
138 Shoes for Crews	2,906.92	2,977.84	-70.92
141 Land Acquisition (Creston Interlocal)	5,250.00	0.00	5,250.00
160 District Wide (Fundraising (Toyota))	2,072.90	1,197.99	874.91
171 Aggregate Reim/Indirects	0.00	10,132.78	-10,132.78
271 Indirect Cost	73,812.75	0.00	73,812.75
281 Tuition and Disability Determination Fee	54,718.00	101,233.32	-46,515.32
282 Bridge Program Edgerton	19,620.00	19,640.87	-20.87
285 Northwest Behavioral Health	744,515.21	732,155.32	12,359.89
286 Direct Billing	164,294.06	248,923.67	-84,629.61
287 School Based Mac Administration	119,654.41	118,798.24	856.17
289 Weinrich (Hearing Assistance)	2,036.00	906.59	1,129.41
325 Montana Digital Academy	6,267.96	582.40	5,685.56
329 Miscellaneous State Grant	47,430.47	9,333.61	38,096.86
420 Title I, Part A, Improving Basic Programs	1,231,284.69	1,231,284.69	0.00
421 Title I Improving Basic Programs	77,477.00	77,477.00	0.00
422 Title I, Part E, Striving Readers	17,343.08	17,343.08	0.00
423 Title I, Part E, Striving Readers	273,021.00	273,021.00	0.00
430 Title II , Part A TPTR	351,215.00	351,215.00	0.00
432 Title III Part A English Language Acquisition	9,123.00	9,006.95	116.05
437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	57,981.00	57,981.00	0.00
438 Title X, Part C, Ed of Homeless Children	9,185.00	9,185.00	0.00
455 IDEA Part B	0.00	12,681.52	-12,681.52
456 IDEA Part B	1,173,422.52	1,160,741.00	12,681.52
457 IDEA Preschool	57,020.57	57,020.57	0.00
465 Academic Achievement (AYP Bonus)	0.00	6,395.00	-6,395.00
Total	4,511,237.02	4,513,456.53	-2,219.51



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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
1111 District Levy - Real Property	99,441.08	32,233.30
1190 Penalties and Interest on Taxes	327.39	238.62
1510 Interest Earnings	169.66	143.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,938.13	32,614.92

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		
1XX Personal Services - Salaries	52,841.17	28,580.12
2XX Personal Services - Employee Benefits	375.47	7,821.78
3XX Purchased Professional and Technical Services	14,416.03	0.00
5XX Other Purchased Services	199.92	0.00
6XX Supplies and Materials	4,423.89	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	7,999.56	8,191.92
2XX Personal Services - Employee Benefits	479.15	2,070.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	80,735.19	46,664.75

Schedule Of Changes Worksheet

Beginning Fund Balance	34,602.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,614.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,664.75	(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)	20,552.64	(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	107.93	33.16
1910 Rentals	1,003.00	3,485.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,110.93</u>	<u>3,518.16</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		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	6,775.56	3,174.50
2XX Personal Services - Employee Benefits	359.05	190.15
4XX Purchased Property Services	1,074.33	0.00
7XX Property and Equipment Acquisition	0.00	8,122.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>8,208.94</u>	<u>11,487.15</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	8,886.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,518.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,487.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	917.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1.40	0.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.40	0.75

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	134.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.75	(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)	135.73	(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
1510 Interest Earnings	1,964.04	1,226.91
1900 Other Revenue from Local Sources	69,774.32	76,136.70
3281 State Technology Aid	17,428.72	17,999.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	89,167.08	95,362.68

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	36,167.79
2XX Personal Services - Employee Benefits	0.00	2,548.83
3XX Purchased Professional and Technical Services	0.00	468.00
5XX Other Purchased Services	0.00	1,345.96
6XX Supplies and Materials	0.00	328.10
7XX Property and Equipment Acquisition	0.00	9,304.14
222X Educational Media Services		
1XX Personal Services - Salaries	37,678.40	0.00
2XX Personal Services - Employee Benefits	7,266.68	0.00
3XX Purchased Professional and Technical Services	1,907.95	0.00
5XX Other Purchased Services	2,543.18	0.00
6XX Supplies and Materials	738.16	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,134.37	50,162.82



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						174,002.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						95,362.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,162.82	(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)						219,201.86	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	47.99	24.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47.99	24.66

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	4,565.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,589.69	(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
1111 District Levy - Real Property	612,349.37	535,718.53
1190 Penalties and Interest on Taxes	3,454.78	2,116.71
1510 Interest Earnings	4,358.12	1,946.23
3120 State Guaranteed Tax Base Aid	300,693.49	340,364.05
5120 Proceeds from Refunding Bonds	0.00	6,695,869.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	920,855.76	7,576,015.09

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	47,565.34	48,282.26
840 Principal On Debt	470,000.00	490,000.00
850 Interest on Debt	345,916.26	205,070.63
860 Agent Fees/Issuance Costs	600.00	600.00
63XX Refunding Bonds Used to Retire Old Issues		
840 Principal On Debt	0.00	6,015,000.00
850 Interest on Debt	0.00	601,036.70
860 Agent Fees/Issuance Costs	0.00	66,480.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	864,081.60	7,426,469.59

Schedule Of Changes Worksheet

Beginning Fund Balance	333,803.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,576,015.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,426,469.59	(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)	483,348.81	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2,535.44	6,865.14
5110 Sale of Bonds	0.00	3,481,318.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,535.44	3,488,183.99

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		
3XX Purchased Professional and Technical Services	0.00	15,046.61
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,559.67	0.00
6XX Supplies and Materials	0.00	4,324.77
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	0.00	37,771.79
5XX Other Purchased Services	0.00	1,284.66
7XX Property and Equipment Acquisition	11,759.43	1,144,220.32
8XX Other Expenditures	0.00	26,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,319.10	1,229,448.15

Schedule Of Changes Worksheet

Beginning Fund Balance	156,954.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,488,183.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,229,448.15	(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)	2,415,690.10	(5)



Trustees' Financial Summary

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15 Flathead County
0310 Kalispell Elem

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
1111 District Levy - Real Property	561,033.43	557,688.68
1190 Penalties and Interest on Taxes	3,193.08	2,006.92
1510 Interest Earnings	8,133.27	5,457.36
1900 Other Revenue from Local Sources	1,256.58	0.00
3445 State Combined Fund School Block Grant	101,166.65	117,227.52
3447 SB372 Combined Block Grant Reimbursement	0.00	14,312.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	674,783.01	696,693.05

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		
4XX Purchased Property Services	21,763.91	0.00
5XX Other Purchased Services	61,291.46	0.00
6XX Supplies and Materials	103,181.17	119,360.72
21XX Support Services - Students		
5XX Other Purchased Services	0.00	60,189.66
6XX Supplies and Materials	0.00	85,347.44
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	3,818.00
4XX Purchased Property Services	57,928.84	41,503.84
6XX Supplies and Materials	549.00	0.00
7XX Property and Equipment Acquisition	0.00	17,000.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	8,900.80	706.54
4XX Purchased Property Services	0.00	17,026.88
7XX Property and Equipment Acquisition	325,506.69	81,467.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	579,121.87	426,420.83



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						998,195.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						696,693.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						426,420.83	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,268,467.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

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

PRC Revenue	2012 Value	2013 Value
1900 Other Revenue from Local Sources	110,443.03	143,961.72
1970 Services Provided Other Funds	0.00	101,589.32
5700 Resources Transferred from Other School Districts or Cooperatives	87,010.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	197,453.36	245,551.04

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	0.00	840.00
4XX Purchased Property Services	0.00	74,770.73
6XX Supplies and Materials	0.00	60,523.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	136,134.08

Schedule Of Changes Worksheet

Beginning Fund Balance	197,453.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	245,551.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	136,134.08	(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)	306,870.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 78 - Self Insurance Fund - Health

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	21,713.01	3,343.60
1520 Dividends on Investments	0.00	15,011.82
1900 Other Revenue from Local Sources	434.99	0.00
1970 Services Provided Other Funds	1,955,626.47	1,707,592.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,977,774.47	1,725,947.52

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	1,701,753.41	1,684,678.48
3XX Purchased Professional and Technical Services	16,702.24	20,994.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,718,455.65	1,705,673.38

Schedule Of Changes Worksheet

Beginning Fund Balance	1,490,740.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,725,947.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,705,673.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	1,511,014.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

79 - Self Insurance Fund - Liability

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

PRC Revenue	2012 Value	2013 Value
6100 Material Prior Period Revenue Adjustments	0.00	285,102.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	285,102.00

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	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	285,102.00	(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)	285,102.00	(5)



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

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

PRC Program Function Object	2012 Value	2013 Value
199 Interlocal Agreement Fund		
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	836,943.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	836,943.12

Schedule Of Changes Worksheet

Beginning Fund Balance	836,943.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	836,943.12	(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)
		(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	232,319.28	212,317.33
6100 Material Prior Period Revenue Adjustments	0.00	9,948.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	232,319.28	222,265.82

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	223,910.87	204,368.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	223,910.87	204,368.62

Schedule Of Changes Worksheet

Beginning Fund Balance	115,708.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	222,265.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	204,368.62	(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)	133,605.58	(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	715,722.46	732,351.63
XX	39X 1XXX 112	Certified Teacher Staff Salaries	311,171.05	340,219.23
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	286,357.93	356,732.14
XX	457 1XXX 112	Certified Teacher Staff Salaries	20,747.50	49,725.93
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	9,039,212.19	9,726,690.46
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	200,969.30	260,208.63
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	2,197.56
XX	XXX 26XX 41X	Energy Utility Services	275,668.41	272,429.61
XX	XXX 4XXX 710	Land	0.00	34,840.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	337,266.12	1,190,848.07
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	227,184.00	106,442.00
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	462,100.14
b. Related Services Block Grant Entitlement	154,023.12
c. Total Entitlements Subject to Reversion	616,123.26

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)]	819,443.94
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,397,928.20
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

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	827,848.92	0.00	0.00	0.00	
280	1XXX	2XX	143,356.12	0.00	0.00	0.00	
280	1XXX	3XX	36,807.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	3,324.55	0.00	0.00	0.00	
280	1XXX	6XX	7,122.30	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	279,759.84	0.00	0.00	0.00	
280	21XX	2XX	23,217.20	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	545.07	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	57,281.37	0.00	0.00	0.00	
280	24XX	2XX	5,346.32	0.00	0.00	0.00	
280	24XX	3XX	10,229.83	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	3,047.36	0.00	0.00	0.00	
280	24XX	6XX	42.32	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			1,397,928.20	0.00	0.00	0.00	1,397,928.20

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

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0310 Kalispell Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	361,378.81	-308,256.81	0.00	0.00	53,122.00
Buildings	22,870,175.64	308,256.81	87,317.72	0.00	23,265,750.17
Machinery and Equipment	1,870,048.76	266,553.92	79,504.64	0.00	2,216,107.32
Construction in Progress	0.00	0.00	1,139,654.98	0.00	1,139,654.98
Totals at Historical Cost	25,101,603.21	266,553.92	1,306,477.34	0.00	26,674,634.47
Less Accumulated Depreciation For:					
Building Accum	4,801,307.68	2,059,159.48	453,688.11	0.00	7,314,155.27
Machinery and Equipment Accum	946,496.19	117,246.72	152,967.85	0.00	1,216,710.76
Total Accumulated Depreciation	5,747,803.87	2,176,406.20	606,655.96	0.00	8,530,866.03
Governmental Activities, Capital Assets, net	19,353,799.34	-1,909,852.28	699,821.38	0.00	18,143,768.44

* 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
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2013

*** 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*							
Bonds							
09/27/2005	735,000.00	0.00	45,000.00	550,000.00	140,000.00	45,000.00	95,000.00
03/15/2005	7,350,000.00	0.00	445,000.00	5,465,000.00	1,440,000.00	465,000.00	975,000.00
01/31/2013	0.00	3,350,000.00	0.00	0.00	3,350,000.00	305,000.00	3,045,000.00
06/30/2013	0.00	588,159.00	0.00	0.00	583,132.00	5,484.00	577,648.00
06/30/2013	0.00	5,846,841.00	0.00	0.00	5,796,868.00	54,516.00	5,742,352.00
Compensated Absences	1,464,915.61	0.00	0.00	35,869.79	1,429,045.82	0.00	1,429,045.82
Other	824,546.58	0.00	0.00	824,410.85	135.73	0.00	135.73
Total Governmental Activity							
Long-Term Liabilities	10,374,462.19	9,785,000.00	490,000.00	6,875,280.64	12,739,181.55	875,000.00	11,864,181.55

* 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.