



Trustees' Financial Summary

FY2005-06

Submit ID: 0307-34831882

**15 Flathead County
0307 Deer Park 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 not later than the 2nd Monday in September (MCA 20-9-211 & 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 for state and federal programs.*

Certification

Business Manager/Clerk Peggy Martin

Phone #: (406) 892-5388

(Signature)

(Date)

Chair, Board of Trustees Norm Merz

(Signature)

(Date)

County Superintendent Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY06 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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PRC	Title	Project Type	Project Number	CFDA #
146	Title I Improving Basic Programs	FEDERAL	1503071406	84.010A
165	Title IV, Part A, Safe & Drug-Free	FEDERAL	1503071605	84.186A
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	1503071606	84.186A
207	Technology Donations	LOCAL		
210	local/interest	LOCAL		
215	Playground Donors	LOCAL		
263	Energy Cost Relief	STATE	150307	
315	Title I, Part A, Improving Basic Programs	FEDERAL	1503073105	84.010A
316	Title I, Part A, Improving Basic Programs	FEDERAL	1503073106	84.010A
346	Tobacco Use Prevention	STATE	1503079806	
395	Title V, Part A, Innovative Programs	FEDERAL	1503073905	84.298
396	Title V Part A	FEDERAL	1503073906	84.298
545	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	1503079905	84.358A
546	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	150307	84.358A
606	Title II, Part D, Ed Technology	FEDERAL	1503076006	84.318
766	Services for Significant Needs Students	STATE	1503077606p2	State
776	IDEA Part B	FEDERAL	1503077706	84.027
910	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54,493.94	4.03		5,896.30
02	Taxes Receivable - Real and Personal (120-149)	16,083.98			
03	Taxes Receivable - Protested (150-159)	456.88			
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	71,034.80	4.03		5,896.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	16,540.86			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	16,540.86			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	34,702.55			
48	Fund Balance for Budget (961-970)	19,791.39	4.03		5,896.30
52	TOTAL FUND BALANCE/EQUITY	54,493.94	4.03		5,896.30
53	TOTAL LIABILITIES AND FUND BALANCE	71,034.80	4.03		5,896.30



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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)	-584.62	40,359.08	8,548.27	
02	Taxes Receivable - Real and Personal (120-149)	4,448.07			
03	Taxes Receivable - Protested (150-159)	124.94			
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	3,988.39	40,359.08	8,548.27	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,573.01		2,520.43	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,573.01		2,520.43	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-584.62	40,359.08	6,027.84	
52	TOTAL FUND BALANCE/EQUITY	-584.62	40,359.08	6,027.84	
53	TOTAL LIABILITIES AND FUND BALANCE	3,988.39	40,359.08	8,548.27	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,375.82
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				1,375.82
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 (961-970)				1,375.82
52	TOTAL FUND BALANCE/EQUITY				1,375.82
53	TOTAL LIABILITIES AND FUND BALANCE				1,375.82



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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 (961-970)				
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)	550.54	1,247.52		45,029.44
02	Taxes Receivable - Real and Personal (120-149)				1,396.98
03	Taxes Receivable - Protested (150-159)				39.58
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	550.54	1,247.52		46,466.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,436.56
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				1,436.56
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	550.54	1,247.52		45,029.44
52	TOTAL FUND BALANCE/EQUITY	550.54	1,247.52		45,029.44
53	TOTAL LIABILITIES AND FUND BALANCE	550.54	1,247.52		46,466.00



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	.01			
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	.01			
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)				
48	Fund Balance for Budget (961-970)	.01			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	.01			
53	TOTAL LIABILITIES AND FUND BALANCE	.01			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (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)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			11,124.39	
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			11,124.39	
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)				
52	TOTAL FUND BALANCE/EQUITY			11,124.39	
53	TOTAL LIABILITIES AND FUND BALANCE			11,124.39	



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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)	265.46	16,826.33		
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	265.46	16,826.33		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	265.46	16,826.33		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	265.46	16,826.33		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	265.46	16,826.33		



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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 FUND (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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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	94,903.43	126,106.35
1112	District Levy - Personal Property	3,751.21	3,800.16
1190	Penalties and Interest on Taxes	1,123.62	766.20
1510	Interest Earnings	931.17	1,640.49
1900	Other Revenue from Local Sources	132.15	0.00
3110	Direct State Aid	234,533.67	273,239.01
3115	State Spec Ed Allowable Cost Pymt to Districts	14,728.13	14,703.26
3120	State Guaranteed Tax Base Aid	119,167.44	127,391.94
3440	State HB20/SB417 Prop Tax Reimb	600.85	446.02
3444	State School Block Grant	10,479.94	10,559.59
6100	Material Prior Period Revenue Adjustments	353.80	417.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		480,705.41	559,070.52

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	252,051.31	264,993.51
2XX	Personal Services - Employee Benefits	24,000.71	26,999.86
3XX	Purchased Professional and Technical Services	750.08	5,542.80
5XX	Other Purchased Services	38.82	0.00
6XX	Supplies and Materials	15,783.45	45,898.94
810	Dues and Fees	123.00	318.00
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	0.00	120.00
221X	Improvement of Instruction Services		
3XX	Purchased Professional and Technical Services	3,000.00	425.12
222X	Educational Media Services		
1XX	Personal Services - Salaries	11,031.38	13,037.25
2XX	Personal Services - Employee Benefits	1,197.67	1,512.56
6XX	Supplies and Materials	607.87	398.96
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	4,055.17	7,267.82
4XX	Purchased Property Services	597.51	719.81
5XX	Other Purchased Services	5,015.74	5,225.21
6XX	Supplies and Materials	161.00	945.05
810	Dues and Fees	1,186.00	820.00
8XX	Other Expenditures	0.00	383.55



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	28,878.48	32,828.28
		2XX	Personal Services - Employee Benefits	8,363.98	8,469.62
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	22,118.88	23,981.58
		2XX	Personal Services - Employee Benefits	2,943.86	3,012.08
		810	Dues and Fees	75.00	75.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	17,669.90	15,376.35
		2XX	Personal Services - Employee Benefits	2,828.99	2,917.81
		3XX	Purchased Professional and Technical Services	57.00	0.00
		4XX	Purchased Property Services	20,656.43	21,708.68
		5XX	Other Purchased Services	5,366.00	5,499.00
		6XX	Supplies and Materials	3,903.36	13,519.04
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	7,109.85	19,869.54
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	22,775.64	21,745.98
		2XX	Personal Services - Employee Benefits	3,487.41	3,072.71
		6XX	Supplies and Materials	18.37	124.75
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	6,511.49	1,617.13
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	2,480.00	2,000.00
		2XX	Personal Services - Employee Benefits	21.72	21.85
		3XX	Purchased Professional and Technical Services	440.00	720.00
910	Budget Amendment				
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	10,000.00
		6XX	Supplies and Materials	0.00	4,206.57
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	4,180.86	0.00
		2XX	Personal Services - Employee Benefits	1,145.85	0.00
		6XX	Supplies and Materials	3,173.29	0.00



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01 - General Fund

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

PRC Program Function Object	2005 Value	2006 Value
280 Special Education - Local and State		
910 Subtotal	8,500.00	14,206.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	483,806.07	565,374.41

Schedule of Changes Worksheet

Beginning Fund Balance	40,308.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	559,070.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	565,374.41	(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 34,702.55 Less Last Year 14,213.21 (4b) 20,489.34		
Ending Fund Balance (1 + 2 - 3 + 4)	20,489.34	(4)
	54,493.94	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	0.07	0.13
2220	County On-Schedule Trans Reimb	162.15	141.45
3210	State On-Schedule Trans Reimb	162.15	141.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>324.37</u>	<u>283.03</u>

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

PRC Program Function Object		2005 Value	2006 Value
280	Special Education - Local and State		
	27XX Student Transportation Services		
	5XX Other Purchased Services	324.30	282.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>324.30</u>	<u>282.90</u>

Schedule of Changes Worksheet

Beginning Fund Balance				3.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				283.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				282.90	(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)				4.03	(5)



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12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	104.33	301.18
1623	Milk Sales	906.35	889.50
4550	Federal Child Nutrition	1,915.01	1,531.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,925.69</u>	<u>2,722.58</u>

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	2,104.09	2,926.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,104.09</u>	<u>2,926.03</u>

Schedule of Changes Worksheet

Beginning Fund Balance		6,099.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,722.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,926.03	(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)		5,896.30	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	47,957.05	35,193.13
1112 District Levy - Personal Property	1,479.39	1,531.73
1190 Penalties and Interest on Taxes	349.47	289.70
1510 Interest Earnings	92.24	235.15
3440 State HB20/SB417 Prop Tax Reimb	36.02	37.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>49,914.17</u>	<u>37,287.07</u>

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

PRC Program Function Object	2005 Value	2006 Value
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	47,279.57	38,457.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>47,279.57</u>	<u>38,457.28</u>

Schedule of Changes Worksheet

Beginning Fund Balance		585.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		37,287.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		38,457.28 (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)		-584.62 (5)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	658.62	1,374.77
2240 County Retirement Distribution	57,331.23	63,133.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,989.85	64,507.80

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	40,071.80	44,252.25
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,753.73	2,097.97
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,590.99	5,282.76
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,516.38	3,859.14
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,809.09	2,474.38
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,285.44	3,499.39
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	394.26	321.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,421.69	61,787.73



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						37,639.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						64,507.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						61,787.73	(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)						40,359.08	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
146 Title I Improving Basic Programs	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	11,474.97
165 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	412.61
207 Technology Donations	
1920 Contributions/Donations from Private Sources	8,020.00
210 local/interest	
1510 Interest Earnings	362.53
215 Playground Donors	
1920 Contributions/Donations from Private Sources	2,076.00
9710 Residual Equity Transfers In	296.49
215 Subtotal	2,372.49
263 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	1,423.78
315 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	541.26
316 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	24,298.34
346 Tobacco Use Prevention	
3290 State - Other State Grants	330.00
395 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	720.42
396 Title V Part A	
4350 Title V, Part A, Innovative Programs	520.26
545 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,437.89
6100 Material Prior Period Revenue Adjustments	1,077.60
545 Subtotal	5,515.49
546 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,179.12
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	778.00
766 Services for Significant Needs Students	
3610 Services for Significant Needs Students	12,500.00



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
776 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	1,617.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	72,066.40

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

PRC Program Function Object	2006 Value
146 Title I Improving Basic Programs	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	8,999.29
2XX Personal Services - Employee Benefits	2,475.68
146 Subtotal	11,474.97
165 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	412.61
207 Technology Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	7,925.00
215 Playground Donors	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	7,917.77
315 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	147.95
2XX Personal Services - Employee Benefits	393.31
315 Subtotal	541.26



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
316 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	17,704.32
2XX Personal Services - Employee Benefits	6,594.02
	24,298.34
316 Subtotal	
346 Tobacco Use Prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	330.00
395 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	720.42
396 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	354.75
222X Educational Media Services	
6XX Supplies and Materials	165.51
	520.26
396 Subtotal	
545 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	4,672.07
2XX Personal Services - Employee Benefits	713.42
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	130.00
	5,515.49
545 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
546 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	1,022.93
2XX Personal Services - Employee Benefits	156.19
	1,179.12
546 Subtotal	1,179.12
606 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	228.31
6XX Supplies and Materials	549.69
	778.00
606 Subtotal	778.00
766 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	9,657.02
2XX Personal Services - Employee Benefits	2,842.98
	12,500.00
766 Subtotal	12,500.00
776 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	1,617.13
	1,617.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 75,730.37



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					9,691.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72,066.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					75,730.37	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,027.84	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 Title I Improving Basic Programs	11,474.97	11,474.97	0.00
165 Title IV, Part A, Safe & Drug-Free	412.61	412.61	0.00
207 Technology Donations	8,020.00	7,925.00	95.00
210 local/interest	362.53	0.00	362.53
215 Playground Donors	2,372.49	7,917.77	-5,545.28
263 Energy Cost Relief	1,423.78	0.00	1,423.78
315 Title I, Part A, Improving Basic Programs	541.26	541.26	0.00
316 Title I, Part A, Improving Basic Programs	24,298.34	24,298.34	0.00
346 Tobacco Use Prevention	330.00	330.00	0.00
395 Title V, Part A, Innovative Programs	720.42	720.42	0.00
396 Title V Part A	520.26	520.26	0.00
545 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,515.49	5,515.49	0.00
546 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,179.12	1,179.12	0.00
606 Title II, Part D, Ed Technology	778.00	778.00	0.00
766 Services for Significant Needs Students	12,500.00	12,500.00	0.00
776 IDEA Part B	1,617.13	1,617.13	0.00
Total	<u>72,066.40</u>	<u>75,730.37</u>	<u>-3,663.97</u>



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	24.35	52.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24.35	52.08

Schedule of Changes Worksheet

Beginning Fund Balance	1,323.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52.08	(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)	1,375.82	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	26.42	57.41
3281 State Technology Aid	2,232.64	3,544.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,259.06	3,601.98

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	670.67	171.69
4XX Purchased Property Services	255.47	831.25
6XX Supplies and Materials	2,565.17	1,131.56
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	948.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,491.31	3,083.42

Schedule of Changes Worksheet

Beginning Fund Balance	31.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,601.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,083.42	(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)		550.54 (5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	5.67	34.92
3445 State Combined Fund School Block Grant	600.24	604.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	605.91	639.72

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	10.26	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10.26	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	607.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	639.72	(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)	1,247.52	(5)



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50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	10,468.15	11,170.54
1112 District Levy - Personal Property	623.26	367.48
1190 Penalties and Interest on Taxes	227.37	126.65
1510 Interest Earnings	895.45	1,888.36
3120 State Guaranteed Tax Base Aid	12,603.00	14,664.03
3440 State HB20/SB417 Prop Tax Reimb	17.70	7.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,834.93	28,224.60

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	20,000.00	20,000.00
850 Interest on Debt	7,275.00	6,625.00
860 Agent Fees/Issuance Costs	200.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,475.00	26,825.00

Schedule of Changes Worksheet

Beginning Fund Balance	43,629.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,224.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,825.00	(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)	45,029.44	(5)



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	3.02	0.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3.02	0.12

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	3.13
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	767.21	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	767.21	3.13

Schedule of Changes Worksheet

Beginning Fund Balance	3.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3.13	(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)	0.01	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	1.99	5.72
1920	Contributions/Donations from Private Sources	4,755.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,756.99</u>	<u>5.72</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	4,638.34	0.00
999	Undistributed		
9999	Undistributed		
971	Residual Equity Transfers Out	0.00	296.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>4,638.34</u>	<u>296.49</u>

Schedule of Changes Worksheet

Beginning Fund Balance		290.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		296.49	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	155.87	433.18
1700	Student Extracurricular Activity Receipts	18,834.37	22,169.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,990.24	22,602.89

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

PRC Program Function Object		2005 Value	2006 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	17,516.47	19,925.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		17,516.47	19,925.25

Schedule of Changes Worksheet

Beginning Fund Balance				8,446.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				22,602.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				19,925.25	(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)				11,124.39	(5)



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Fund	Account	Description	2005 Value	2006 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	16,678.27	21,745.98
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	267,535.32	281,409.29
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	3,231.71	32,426.17
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	248.96	1,030.78
XX	XXX 26XX	41X Energy Utility Services	12,336.24	14,530.55
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	6,950.00	18,480.00
XX	XXX 4XXX	73X Major Equipment-New	13,417.80	9,307.31
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	47,279.57	38,457.28
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 Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,703.26
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,703.26

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,900.38
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,172.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	26,560.57
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 81%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	21,745.98	0.00	0.00	0.00	
280	1XXX	2XX	3,072.71	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	124.75	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	1,617.13	0.00	0.00	0.00	
Totals			26,560.57	0.00	0.00	0.00	26,560.57



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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 FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	12,199.65	0.00	0.00	0.00	12,199.65
Buildings	714,331.72	0.00	23,690.79	0.00	738,022.51
Machinery And Equipment	26,093.00	0.00	8,396.51	0.00	34,489.51
Totals at historical cost	752,624.37	0.00	32,087.30	0.00	784,711.67
Less Accumulated depreciation for:					
Building Accum	191,837.14	0.00	0.00	18,551.28	173,285.86
Machinery And Equipment Accum	2,162.53	0.00	2,432.98	0.00	4,595.51
Total accumulated depreciation	193,999.67	0.00	2,432.98	18,551.28	177,881.37
Governmental activities, capital assets, net	558,624.70	0.00	29,654.32	-18,551.28	606,830.30

* 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 FY2006	Governmental Activities	Business-Type Activities	Adjustments
	Unallocated	21,363.26	0.00
Total Depreciation for FY2006	21,363.26	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
5/15/2001 Issue	150,000.00	0.00	20,000.00	0.00	130,000.00	25,000.00	105,000.00
Compensated	19,319.69	2,414.32	0.00	0.00	21,734.01	0.00	21,734.01
Total Governmental Activity							
Long-Term Liabilities	169,319.69	2,414.32	20,000.00	0.00	151,734.01	25,000.00	126,734.01

* 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.