



Trustees' Financial Summary

FY2005-06

Submit ID: 0308-72757869

15 Flathead County

0308 Fair-Mont-Egan Elem

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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 Susan Clanton

Phone #: (406) 755-2038

(Signature)

(Date)

Chair, Board of Trustees Jeff Hagen

(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 Part A	FEDERAL	1503083105	84.010A
200	Energy Costs Relief	LOCAL		
216	Somers Tuition	LOCAL		
266	MOST Mt Out of School Time Grant	STATE	0502MOST0034	
270	Bruin's Den After School Care	LOCAL		
280	MBI	LOCAL		
316	Title I Part A	FEDERAL	1503083105	84.010A
396	Title V	FEDERAL	1503083905	84.298
440	Stebbins Memorial Library	LOCAL		
545	Title VI, Part B, Subpart 1 Small Rural Schools	FEDERAL	S358A043276	84.358A
546	Title VI, Part B, Subpart 1 Small Rural Schools	FEDERAL	S358A043276	84.358A
606	Title II, Part D, Ed Technology	FEDERAL	1503086005	84.318
776	IDEA Part B	FEDERAL	1596957704	84.027



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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)	105,282.14	443.04		1,965.64
02	Taxes Receivable - Real and Personal (120-149)	18,726.97	.60		
03	Taxes Receivable - Protested (150-159)	771.25			
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	124,780.36	443.64		1,965.64
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	19,498.22	.60		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	19,498.22	.60		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	27,042.31			
48	Fund Balance for Budget (961-970)	78,239.83	443.04		1,965.64
52	TOTAL FUND BALANCE/EQUITY	105,282.14	443.04		1,965.64
53	TOTAL LIABILITIES AND FUND BALANCE	124,780.36	443.64		1,965.64



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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)	4,696.38	44,341.89	15,833.23	2,267.05
02	Taxes Receivable - Real and Personal (120-149)	.14			.03
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,199.57	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,696.52	44,341.89	18,032.80	2,267.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	.14		332.93	.03
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	.14		332.93	.03
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,588.13	
48	Fund Balance for Budget (961-970)	4,696.38	44,341.89	16,111.74	2,267.05
52	TOTAL FUND BALANCE/EQUITY	4,696.38	44,341.89	17,699.87	2,267.05
53	TOTAL LIABILITIES AND FUND BALANCE	4,696.52	44,341.89	18,032.80	2,267.08



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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)			513.07	2,357.76
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			513.07	2,357.76
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)			513.07	2,357.76
52	TOTAL FUND BALANCE/EQUITY			513.07	2,357.76
53	TOTAL LIABILITIES AND FUND BALANCE			513.07	2,357.76



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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)	4,169.30	4,814.42		39,055.96
02	Taxes Receivable - Real and Personal (120-149)	487.46			1,708.39
03	Taxes Receivable - Protested (150-159)				99.90
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	4,656.76	4,814.42		40,864.25
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	487.46			1,808.29
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	487.46			1,808.29
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)	4,169.30	4,814.42		39,055.96
52	TOTAL FUND BALANCE/EQUITY	4,169.30	4,814.42		39,055.96
53	TOTAL LIABILITIES AND FUND BALANCE	4,656.76	4,814.42		40,864.25



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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)	117.05	10,757.03		
02	Taxes Receivable - Real and Personal (120-149)		773.04		
03	Taxes Receivable - Protested (150-159)		150.94		
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)				
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	117.05	11,681.01		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		923.98		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		923.98		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	117.05	10,757.03		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	117.05	10,757.03		
53	TOTAL LIABILITIES AND FUND BALANCE	117.05	11,681.01		



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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)			9,160.22	
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			9,160.22	
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			9,160.22	
53	TOTAL LIABILITIES AND FUND BALANCE			9,160.22	



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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)	25,414.25	7,774.98		
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	25,414.25	7,774.98		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	25,414.25	7,774.98		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	25,414.25	7,774.98		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	25,414.25	7,774.98		



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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
1110	District Tax Levy	177,739.49	0.00
1111	District Levy - Real Property	8,884.63	222,798.96
1112	District Levy - Personal Property	0.00	8,303.49
1113	District Levy - Heavy Motor Vehicles	0.00	4,168.24
1190	Penalties and Interest on Taxes	1,038.10	1,376.11
1510	Interest Earnings	1,355.21	4,181.12
1940	Textbook Sales and Rentals	0.00	50.00
3110	Direct State Aid	321,816.43	337,263.54
3115	State Spec Ed Allowable Cost Pymt to Districts	21,176.00	22,896.88
3120	State Guaranteed Tax Base Aid	160,443.98	168,407.91
3440	State HB20/SB417 Prop Tax Reimb	429.28	468.32
3444	State School Block Grant	20,671.20	20,828.30
6100	Material Prior Period Revenue Adjustments	153.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		713,707.56	790,742.87

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	347,632.96	357,615.22
2XX	Personal Services - Employee Benefits	40,504.91	43,714.08
3XX	Purchased Professional and Technical Services	2,456.76	275.00
4XX	Purchased Property Services	3,121.45	1,671.29
5XX	Other Purchased Services	58.90	1,397.11
6XX	Supplies and Materials	26,025.10	22,051.17
7XX	Property and Equipment Acquisition	0.00	2,134.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	16,783.91	17,675.47
2XX	Personal Services - Employee Benefits	1,614.11	1,802.24
3XX	Purchased Professional and Technical Services	155.00	2,845.00
5XX	Other Purchased Services	0.00	325.00
6XX	Supplies and Materials	0.00	613.60
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	451.92	465.71
2XX	Personal Services - Employee Benefits	112.41	5.06
3XX	Purchased Professional and Technical Services	4,032.50	3,042.84
5XX	Other Purchased Services	905.50	1,666.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	9,504.07	9,424.03



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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				
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	74.26	102.45
		3XX	Purchased Professional and Technical Services	14,935.12	13,012.62
		6XX	Supplies and Materials	3,563.75	2,278.76
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	66,855.77	38,502.04
		2XX	Personal Services - Employee Benefits	7,035.00	3,798.06
		3XX	Purchased Professional and Technical Services	4,800.00	5,800.00
		5XX	Other Purchased Services	8,423.06	7,875.84
		6XX	Supplies and Materials	1,158.47	1,099.99
		810	Dues and Fees	1,518.00	2,334.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	19,873.58	51,552.50
		2XX	Personal Services - Employee Benefits	4,288.40	9,170.39
		3XX	Purchased Professional and Technical Services	2,300.50	5,678.53
		4XX	Purchased Property Services	0.00	390.00
		5XX	Other Purchased Services	6,132.07	3,937.89
		6XX	Supplies and Materials	996.60	2,193.48
		810	Dues and Fees	0.00	200.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	22,869.21	27,177.85
		2XX	Personal Services - Employee Benefits	416.63	295.44
		4XX	Purchased Property Services	17,420.17	29,976.85
		6XX	Supplies and Materials	10,132.77	14,529.41
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	1,626.86	2,582.90
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	36,088.61	38,575.46
		2XX	Personal Services - Employee Benefits	4,337.42	4,747.41
		6XX	Supplies and Materials	0.00	288.75
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,181.67	2,196.85
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	5,920.50	5,525.00
		2XX	Personal Services - Employee Benefits	415.37	60.06
		3XX	Purchased Professional and Technical Services	140.00	1,124.00
		5XX	Other Purchased Services	1,016.04	610.53
		6XX	Supplies and Materials	1,177.77	590.41



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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
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
890	Other Community Services				
	33XX	Community Services			
		8XX	Other Expenditures	0.00	500.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	5,168.44	4,696.79
		2XX	Personal Services - Employee Benefits	40.40	51.06
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	341.13	369.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				704,607.07	748,547.54

Schedule of Changes Worksheet

Beginning Fund Balance					46,751.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					790,742.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					748,547.54	(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	27,042.31	Less Last Year	10,707.39	(4b)	16,334.92	
					16,334.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					105,282.14	(5)



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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	15.13	3.76
1112 District Levy - Personal Property	22.60	0.14
1190 Penalties and Interest on Taxes	1.24	0.92
1510 Interest Earnings	8.59	14.38
2220 County On-Schedule Trans Reimb	449.92	640.75
3210 State On-Schedule Trans Reimb	828.28	775.05
3440 State HB20/SB417 Prop Tax Reimb	1.09	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,326.85	1,435.00
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	1,544.10	1,550.10

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,544.10	1,550.10
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Schedule of Changes Worksheet

Beginning Fund Balance	558.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,435.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,550.10	(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)		443.04 (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	32.11	82.17
1613	Special Milk Program	0.00	607.81
1623	Milk Sales	3,488.50	2,067.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,520.61	2,757.37

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	2,932.23	2,272.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,932.23	2,272.20

Schedule of Changes Worksheet

Beginning Fund Balance		1,480.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,757.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,272.20	(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)		1,965.64	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	103.37	0.00
1112 District Levy - Personal Property	3.78	0.00
1190 Penalties and Interest on Taxes	31.65	0.00
1510 Interest Earnings	91.83	185.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	230.63	185.49

Schedule of Changes Worksheet

Beginning Fund Balance				4,510.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				185.49	(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)				4,696.38	(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	629.96	1,618.52
2240 County Retirement Distribution	84,861.92	88,059.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,491.88	89,678.19

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	53,112.56	54,243.61
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,564.30	2,681.04
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	69.05	70.64
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,452.06	1,429.45
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,214.45	5,840.05
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,036.35	7,857.48
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,494.04	4,122.38
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,513.74	5,851.18
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	904.56	838.03
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	789.65	712.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	81,150.76	83,646.28



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						38,309.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						89,678.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						83,646.28	(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)						44,341.89	(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 Part A	
4200 Title I, Part A, Improving Basic Programs	1,000.00
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,326.00
146 Subtotal	7,326.00
200 Energy Costs Relief	
3630 OTO State Energy Cost Relief & Transportation	2,001.36
216 Somers Tuition	
1320 Tuition from Schl Dists Within State	11,017.10
1510 Interest Earnings	440.39
216 Subtotal	11,457.49
266 MOST Mt Out of School Time Grant	
4700 Federal Miscellaneous Grants from other State Agencies	5,000.00
270 Bruin's Den After School Care	
1510 Interest Earnings	182.65
1945 Fees - Users/Resale of Supplies	11,074.66
270 Subtotal	11,257.31
280 MBI	
1800 Revenue from Community Services Activities	500.00
1900 Other Revenue from Local Sources	371.74
1920 Contributions/Donations from Private Sources	100.00
280 Subtotal	971.74
316 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	15,559.00
396 Title V	
4350 Title V, Part A, Innovative Programs	772.00
545 Title VI, Part B, Subpart 1 Small Rural Schools	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,043.12
546 Title VI, Part B, Subpart 1 Small Rural Schools	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,167.07
4200 Title I, Part A, Improving Basic Programs	1,775.00
546 Subtotal	7,942.07
606 Title II, Part D, Ed Technology	



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15 Flathead County 0308 Fair-Mont-Egan Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
4200 Title I, Part A, Improving Basic Programs	475.00
4310 Title II, Part D, Educational Technology	97.00
606 Subtotal	572.00
776 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	2,196.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67,098.94

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

PRC Program Function Object	2006 Value
146 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	5,961.56
2XX Personal Services - Employee Benefits	467.98
6XX Supplies and Materials	896.46
146 Subtotal	7,326.00
216 Somers Tuition	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	11,457.49
266 MOST Mt Out of School Time Grant	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
5XX Other Purchased Services	578.24
25XX Support Services - Business	
1XX Personal Services - Salaries	250.00
33XX Community Services	
5XX Other Purchased Services	199.00
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	726.21



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	865.32
5XX Other Purchased Services	997.30
6XX Supplies and Materials	1,383.93
	5,000.00
266 Subtotal	
270 Bruin's Den After School Care	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	6,877.01
5XX Other Purchased Services	34.84
6XX Supplies and Materials	891.20
	7,803.05
270 Subtotal	
280 MBI	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	584.90
8XX Other Expenditures	50.00
23XX Support Services - General Administration	
5XX Other Purchased Services	36.15
6XX Supplies and Materials	101.26
	772.31
280 Subtotal	
316 Title I Part A	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
5XX Other Purchased Services	199.00
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12,651.11
2XX Personal Services - Employee Benefits	2,045.85
5XX Other Purchased Services	343.04
221X Improvement of Instruction Services	
5XX Other Purchased Services	320.00



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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 Subtotal	15,559.00
396 Title V	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
5XX Other Purchased Services	420.79
6XX Supplies and Materials	351.21
396 Subtotal	772.00
440 Stebbins Memorial Library	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	163.50
545 Title VI, Part B, Subpart 1 Small Rural Schools	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,501.78
2XX Personal Services - Employee Benefits	66.34
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	475.00
545 Subtotal	2,043.12
546 Title VI, Part B, Subpart 1 Small Rural Schools	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	267.14
2XX Personal Services - Employee Benefits	105.95
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	342.78
2XX Personal Services - Employee Benefits	42.26
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,253.78
2XX Personal Services - Employee Benefits	877.90
6XX Supplies and Materials	2,052.26



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
546 Subtotal	7,942.07
606 Title II, Part D, Ed Technology	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
5XX Other Purchased Services	281.00
6XX Supplies and Materials	291.00
606 Subtotal	572.00
776 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,872.91
2XX Personal Services - Employee Benefits	323.94
776 Subtotal	2,196.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 61,607.39



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						10,620.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						67,098.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						61,607.39	(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	1,588.13	Less Last Year	0.00	(4b)		1,588.13	
						1,588.13	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,699.87	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 Title I Part A	7,326.00	7,326.00	0.00
200 Energy Costs Relief	2,001.36	0.00	2,001.36
216 Somers Tuition	11,457.49	11,457.49	0.00
266 MOST Mt Out of School Time Grant	5,000.00	5,000.00	0.00
270 Bruin's Den After School Care	11,257.31	7,803.05	3,454.26
280 MBI	971.74	772.31	199.43
316 Title I Part A	15,559.00	15,559.00	0.00
396 Title V	772.00	772.00	0.00
440 Stebbins Memorial Library	0.00	163.50	-163.50
545 Title VI, Part B, Subpart 1 Small Rural Schools	2,043.12	2,043.12	0.00
546 Title VI, Part B, Subpart 1 Small Rural Schools	7,942.07	7,942.07	0.00
606 Title II, Part D, Ed Technology	572.00	572.00	0.00
776 IDEA Part B	2,196.85	2,196.85	0.00
Total	<u>67,098.94</u>	<u>61,607.39</u>	<u>5,491.55</u>



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17 - Adult Education Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	20.14	0.00
1112	District Levy - Personal Property	4.61	0.00
1190	Penalties and Interest on Taxes	2.24	0.00
1510	Interest Earnings	39.30	89.04

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

	66.29	89.04
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2005 Value	2006 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	80.00	0.00
	2XX Personal Services - Employee Benefits	13.99	0.00

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

	93.99	0.00
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Schedule of Changes Worksheet

Beginning Fund Balance					2,178.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					89.04	(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)					2,267.05	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	6.16	18.43
1910 Rentals	30.00	120.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36.16	138.43

Schedule of Changes Worksheet

Beginning Fund Balance	374.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	138.43	(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)	513.07	(5)



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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	28.83	76.70
5300 Operating Transfers from Other Funds	341.13	369.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	369.96	446.10

Schedule of Changes Worksheet

Beginning Fund Balance	1,911.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	446.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,357.76	(5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	5,610.95	5,795.67
1112	District Levy - Personal Property	266.66	251.03
1113	District Levy - Heavy Motor Vehicles	0.00	131.43
1190	Penalties and Interest on Taxes	23.12	45.40
1510	Interest Earnings	45.06	180.59
3281	State Technology Aid	3,071.02	4,654.19
3440	State HB20/SB417 Prop Tax Reimb	11.07	7.63
5200	Sale or Compensation for Loss of Assets	478.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,506.38</u>	<u>11,065.94</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		
1XXX	Instruction		
	4XX Purchased Property Services	0.00	158.10
	6XX Supplies and Materials	1,358.00	2,500.00
25XX	Support Services - Business		
	3XX Purchased Professional and Technical Services	0.00	100.00
	6XX Supplies and Materials	0.00	469.96
52XX	Capital Leases or Long Term Notes with Board of Investm		
	840 Principal On Debt	5,747.14	5,912.21
	850 Interest on Debt	694.51	757.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>7,799.65</u>	<u>9,897.62</u>



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,000.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,065.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,897.62	(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)						4,169.30	(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	0.00	78.99
3445	State Combined Fund School Block Grant	3,208.27	3,232.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,208.27	3,311.64

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
6XX Supplies and Materials	0.00	723.60
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	0.00	981.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,705.49

Schedule of Changes Worksheet

Beginning Fund Balance	3,208.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,311.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,705.49	(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)	4,814.42	(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	20,498.82	20,410.94
1112	District Levy - Personal Property	705.55	940.68
1113	District Levy - Heavy Motor Vehicles	0.00	483.11
1190	Penalties and Interest on Taxes	104.74	138.12
1510	Interest Earnings	373.22	1,356.36
3120	State Guaranteed Tax Base Aid	9,892.62	12,026.65
3440	State HB20/SB417 Prop Tax Reimb	48.40	94.38

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

31,623.35	35,450.24
-----------	-----------

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	15,000.00	15,000.00
850 Interest on Debt	6,087.50	5,082.50
860 Agent Fees/Issuance Costs	400.00	400.00

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

21,487.50	20,482.50
-----------	-----------

Schedule of Changes Worksheet

Beginning Fund Balance					24,088.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35,450.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,482.50	(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)					39,055.96	(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	1.98	4.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.98	4.61

Schedule of Changes Worksheet

Beginning Fund Balance	112.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.61	(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)	117.05	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	198.46	9,205.46
1112	District Levy - Personal Property	130.71	44.63
1113	District Levy - Heavy Motor Vehicles	0.00	5.31
1190	Penalties and Interest on Taxes	43.25	31.31
1510	Interest Earnings	160.11	244.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>532.53</u>	<u>9,531.20</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		
23XX	Support Services - General Administration		
	6XX Supplies and Materials	49.99	991.17
	7XX Property and Equipment Acquisition	4,867.95	0.00
26XX	Operation and Maintenance of Plant Services		
	6XX Supplies and Materials	926.90	2,351.75
	7XX Property and Equipment Acquisition	8.99	0.00
4XXX	Facilities Acquisition and Construction Services		
	4XX Purchased Property Services	60.00	0.00
	6XX Supplies and Materials	263.19	0.00
	7XX Property and Equipment Acquisition	150.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>6,327.66</u>	<u>3,342.92</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,568.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,531.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,342.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,757.03	(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
1700	Student Extracurricular Activity Receipts	22,016.00	25,146.85
6100	Material Prior Period Revenue Adjustments	1,650.50	451.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,666.50	25,598.64

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	20,611.00	27,879.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		20,611.00	27,879.42

Schedule of Changes Worksheet

Beginning Fund Balance				11,441.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				25,598.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				27,879.42	(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)				9,160.22	(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	36,088.61	38,575.46
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	331,189.81	337,715.78
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	13,713.84	8,873.13
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	950.59	1,017.78
XX	XXX 26XX	41X Energy Utility Services	11,707.28	10,881.00
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	150.64	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,974.24
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,974.24

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,657.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,762.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	45,808.47
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: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	38,575.46	0.00	0.00	0.00	
280	1XXX	2XX	4,747.41	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	288.75	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	2,196.85	0.00	0.00	0.00	
Totals			45,808.47	0.00	0.00	0.00	45,808.47



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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	10,000.00	0.00	0.00	7,500.00	2,500.00
Land Improvements	9,888.23	0.00	5,697.94	0.00	15,586.17
Buildings	560,914.00	0.00	0.00	191,253.65	369,660.35
Machinery And Equipment	31,000.00	0.00	0.00	14,145.64	16,854.36
Totals at historical cost	611,802.23	0.00	5,697.94	212,899.29	404,600.88
Governmental activities, capital assets, net	611,802.23	0.00	5,697.94	212,899.29	404,600.88

* 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
Instruction (1XXX)	7,652.18	0.00	0.00
Operations and Maintenance (26XX)	13,145.95	0.00	0.00
Total Depreciation for FY2006	20,798.13	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:							
6/15/1989 Issue	75,000.00	0.00	15,000.00	0.00	60,000.00	20,000.00	40,000.00
Compensated	6,276.11	1,354.41	0.00	0.00	7,630.52	0.00	7,630.52
Loans	21,411.00	0.00	5,912.00	0.00	15,499.00	0.00	15,499.00
Total Governmental Activity							
Long-Term Liabilities	102,687.11	1,354.41	20,912.00	0.00	83,129.52	20,000.00	63,129.52

* 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.