



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River 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 Sandy House

Phone #: (406) 837-4528

(Signature)

(Date)

Chair, Board of Trustees Tamus Gannon

(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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

PRC	Title	Project Type	Project Number	CFDA #
136	Gifted and Talented	STATE	1503091306	State
145	Title II Part A	FEDERAL	1503091405	84.367
146	Title II Part A	FEDERAL	1503091406	84.367
165	Title IV, Part A, Safe & Drug-Free	FEDERAL	1503091605	84.186A
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	1503091606	84.186A
210	Interest/local	LOCAL		
215	Science Room	LOCAL		
263	Energy Cost Relief	STATE	150309	
316	Title I, Part A, Improving Basic Programs	FEDERAL	1503093106	84.010A
395	Title V Part A	FEDERAL	1503093905	84.298
396	Title V Part A	FEDERAL	1503093906	84.298
545	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	1503099905	84.358A
546	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	150309-06	84.358A
605	Title II, Part D, Ed Technology	FEDERAL	1503096005	84.318
606	Title II, Part D, Ed Technology	FEDERAL	1503096006	84.318
776	IDEA Part B	FEDERAL	1503097706	84.027



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

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)	71,597.64	3,657.09		-525.04
02	Taxes Receivable - Real and Personal (120-149)	16,680.34	20.62		
03	Taxes Receivable - Protested (150-159)	26.54			
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	88,304.52	3,677.71		-525.04
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	16,706.88	20.62		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	16,706.88	20.62		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	19,471.74			
48	Fund Balance for Budget (961-970)	52,125.90	3,657.09		-525.04
52	TOTAL FUND BALANCE/EQUITY	71,597.64	3,657.09		-525.04
53	TOTAL LIABILITIES AND FUND BALANCE	88,304.52	3,677.71		-525.04



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

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)	-629.37	40,837.11	5,710.57	
02	Taxes Receivable - Real and Personal (120-149)	1,423.22			
03	Taxes Receivable - Protested (150-159)	2.38			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			49.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	796.23	40,837.11	5,759.57	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,425.60			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,425.60			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-629.37	40,837.11	5,759.57	
52	TOTAL FUND BALANCE/EQUITY	-629.37	40,837.11	5,759.57	
53	TOTAL LIABILITIES AND FUND BALANCE	796.23	40,837.11	5,759.57	



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

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)				715.68
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				715.68
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)				715.68
52	TOTAL FUND BALANCE/EQUITY				715.68
53	TOTAL LIABILITIES AND FUND BALANCE				715.68



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

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)	596.98	864.97		16,250.65
02	Taxes Receivable - Real and Personal (120-149)				13,647.96
03	Taxes Receivable - Protested (150-159)				22.43
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	596.98	864.97		29,921.04
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				13,670.39
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				13,670.39
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)	596.98	864.97		16,250.65
52	TOTAL FUND BALANCE/EQUITY	596.98	864.97		16,250.65
53	TOTAL LIABILITIES AND FUND BALANCE	596.98	864.97		29,921.04



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

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)	39.56			
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	39.56			
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)	39.56			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	39.56			
53	TOTAL LIABILITIES AND FUND BALANCE	39.56			



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

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)	431.71		4,955.08	
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	431.71		4,955.08	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	431.71		4,955.08	
53	TOTAL LIABILITIES AND FUND BALANCE	431.71		4,955.08	



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

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)	4,542.50	15,086.37		
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	4,542.50	15,086.37		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	4,542.50	15,086.37		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	4,542.50	15,086.37		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	4,542.50	15,086.37		



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	222,634.58	239,768.38
1112 District Levy - Personal Property	5,007.10	5,142.65
1113 District Levy - Heavy Motor Vehicles	46.23	71.72
1190 Penalties and Interest on Taxes	1,606.66	1,775.24
1510 Interest Earnings	933.62	2,618.33
1900 Other Revenue from Local Sources	39.20	0.00
3110 Direct State Aid	369,647.10	404,380.90
3115 State Spec Ed Allowable Cost Pymt to Districts	21,262.60	26,843.56
3120 State Guaranteed Tax Base Aid	69,185.75	100,204.94
3440 State HB20/SB417 Prop Tax Reimb	35.62	27.56
3444 State School Block Grant	15,911.51	16,032.44
6100 Material Prior Period Revenue Adjustments	0.00	-1,735.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	706,309.97	795,129.84

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	361,269.45	383,617.78
2XX Personal Services - Employee Benefits	21,430.23	25,335.36
4XX Purchased Property Services	0.00	2,087.06
5XX Other Purchased Services	3,666.91	2,166.52
6XX Supplies and Materials	31,874.30	22,492.98
810 Dues and Fees	209.50	0.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	50.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	3,000.00	3,730.00
5XX Other Purchased Services	0.00	235.00
222X Educational Media Services		
1XX Personal Services - Salaries	23,478.41	27,270.23
2XX Personal Services - Employee Benefits	2,768.27	4,752.31
4XX Purchased Property Services	30.00	0.00
6XX Supplies and Materials	3,297.13	2,674.52
23XX Support Services - General Administration		
1XX Personal Services - Salaries	86,436.41	101,446.83
2XX Personal Services - Employee Benefits	6,070.43	9,027.44
3XX Purchased Professional and Technical Services	7,240.50	5,787.00
4XX Purchased Property Services	255.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

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				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	14,521.89	15,268.57
		6XX	Supplies and Materials	2,077.68	1,177.29
		810	Dues and Fees	1,330.00	2,006.00
		8XX	Other Expenditures	408.56	65.00
	25XX	Support Services - Business			
		6XX	Supplies and Materials	0.00	118.85
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	25,230.40	31,188.66
		2XX	Personal Services - Employee Benefits	388.39	411.08
		3XX	Purchased Professional and Technical Services	2,095.00	1,650.00
		4XX	Purchased Property Services	30,844.87	31,567.70
		5XX	Other Purchased Services	0.00	75.00
		6XX	Supplies and Materials	7,052.66	29,681.58
		810	Dues and Fees	50.00	0.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	3,923.42
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	3,243.10	4,240.79
		850	Interest on Debt	656.24	972.98
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	36,692.40	55,012.56
		2XX	Personal Services - Employee Benefits	5,314.36	5,759.24
		3XX	Purchased Professional and Technical Services	700.00	168.00
		5XX	Other Purchased Services	10.00	0.00
		6XX	Supplies and Materials	877.22	1,038.06
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,338.53	2,700.29
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	0.00	356.90
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	2,980.00	3,632.10
		2XX	Personal Services - Employee Benefits	26.42	43.26
		3XX	Purchased Professional and Technical Services	280.00	221.50
		5XX	Other Purchased Services	775.98	3,868.21
		6XX	Supplies and Materials	766.12	274.30



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

01 - General Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	4,414.68
2XX Personal Services - Employee Benefits	0.00	62.08
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	21,096.57	0.00
222X Educational Media Services		
6XX Supplies and Materials	928.27	0.00
	22,024.84	0.00
910 Subtotal	22,024.84	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	711,711.20	790,571.13

Schedule of Changes Worksheet

Beginning Fund Balance	47,567.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	795,129.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	790,571.13	(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 19,471.74 Less Last Year 0.00 (4b) 19,471.74		
		19,471.74 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		71,597.64 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

**15 Flathead County
0309 Swan River Elem**

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	4,646.12	273.51
1112 District Levy - Personal Property	32.70	72.11
1113 District Levy - Heavy Motor Vehicles	1.01	1.58
1190 Penalties and Interest on Taxes	8.65	20.03
1510 Interest Earnings	42.47	184.30
2220 County On-Schedule Trans Reimb	859.19	0.00
3210 State On-Schedule Trans Reimb	860.01	2,045.98
3440 State HB20/SB417 Prop Tax Reimb	0.00	0.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,450.15	2,598.11

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	1,741.15	4,024.45
6XX Supplies and Materials	110.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,851.77	4,024.45

Schedule of Changes Worksheet

Beginning Fund Balance	5,083.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,598.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,024.45	(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)	3,657.09	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	188.96	69.58
1621	Lunch Sales	23,976.17	23,162.70
3220	State Food Services Match	214.38	264.14
4550	Federal Child Nutrition	19,495.37	20,495.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		43,874.88	43,991.46

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	22,556.28	25,535.25
2XX Personal Services - Employee Benefits	1,612.24	2,159.81
4XX Purchased Property Services	0.00	352.00
5XX Other Purchased Services	0.00	312.13
6XX Supplies and Materials	17,415.46	22,772.77
8XX Other Expenditures	0.00	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,583.98	51,191.96

Schedule of Changes Worksheet

Beginning Fund Balance		6,675.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		43,991.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		51,191.96	(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)		-525.04	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

13 - Tuition Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	5,361.69	20,563.46
1112	District Levy - Personal Property	275.10	233.16
1113	District Levy - Heavy Motor Vehicles	1.00	1.55
1190	Penalties and Interest on Taxes	74.24	73.50
1510	Interest Earnings	27.12	181.34
3440	State HB20/SB417 Prop Tax Reimb	2.78	0.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,741.93</u>	<u>21,053.61</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		
5XX	Other Purchased Services	3,890.00	22,440.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,890.00</u>	<u>22,440.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				757.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				21,053.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				22,440.00	(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)					-629.37 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

**15 Flathead County
0309 Swan River Elem**

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	609.63	1,199.19
2240 County Retirement Distribution	77,754.79	95,035.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,364.42	96,234.68

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	52,199.33	55,261.33
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,383.58	4,072.50
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,456.72	14,613.73
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,636.06	4,492.82
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,287.90	7,924.73
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	429.47	523.22
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,250.68	4,314.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	80,643.74	91,202.71



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						35,805.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						96,234.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						91,202.71	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						40,837.11	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
136 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
145 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	128.89
146 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	14,977.00
165 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	669.25
166 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,940.00
210 Interest/local	
1510 Interest Earnings	556.68
215 Science Room	
1920 Contributions/Donations from Private Sources	5,000.00
263 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	2,377.45
316 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	50,929.00
395 Title V Part A	
4350 Title V, Part A, Innovative Programs	1,053.52
396 Title V Part A	
4350 Title V, Part A, Innovative Programs	1,019.00
545 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,126.68
546 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,444.22
605 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,278.02
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,556.00
776 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	2,700.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	90,861.00

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County 0309 Swan River Elem

15 - Miscellaneous Programs Fund

PRC Program Function Object	2006 Value
136 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	1,817.05
6XX Supplies and Materials	287.95
	2,105.00
136 Subtotal	
145 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	128.89
146 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	14,957.21
2XX Personal Services - Employee Benefits	18.36
5XX Other Purchased Services	1.43
	14,977.00
146 Subtotal	
165 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	320.02
2XX Personal Services - Employee Benefits	49.77
5XX Other Purchased Services	224.70
6XX Supplies and Materials	74.76
	669.25
165 Subtotal	
166 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	1,497.39
5XX Other Purchased Services	209.27
6XX Supplies and Materials	233.34
	1,940.00
166 Subtotal	



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County 0309 Swan River Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
263 Energy Cost Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,377.45
316 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	40,106.63
2XX Personal Services - Employee Benefits	10,396.07
5XX Other Purchased Services	25.00
6XX Supplies and Materials	401.30
	50,929.00
316 Subtotal	50,929.00
395 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	889.71
2XX Personal Services - Employee Benefits	163.81
	1,053.52
395 Subtotal	1,053.52
396 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	812.85
2XX Personal Services - Employee Benefits	206.15
	1,019.00
396 Subtotal	1,019.00
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	2,740.20
2XX Personal Services - Employee Benefits	386.48
	3,126.68
545 Subtotal	3,126.68



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

**15 Flathead County
0309 Swan River Elem**

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	1,300.83
2XX Personal Services - Employee Benefits	143.39
	1,444.22
546 Subtotal	1,444.22
605 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1,079.31
2XX Personal Services - Employee Benefits	198.71
	1,278.02
605 Subtotal	1,278.02
606 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1,349.86
2XX Personal Services - Employee Benefits	206.14
	1,556.00
606 Subtotal	1,556.00
776 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	2,341.97
2XX Personal Services - Employee Benefits	358.32
	2,700.29
776 Subtotal	2,700.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 85,304.32



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

**15 Flathead County
0309 Swan River Elem**

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					202.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					90,861.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					85,304.32	(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)					5,759.57	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
136 Gifted and Talented	2,105.00	2,105.00	0.00
145 Title II Part A	128.89	128.89	0.00
146 Title II Part A	14,977.00	14,977.00	0.00
165 Title IV, Part A, Safe & Drug-Free	669.25	669.25	0.00
166 Title IV, Part A, Safe & Drug-Free	1,940.00	1,940.00	0.00
210 Interest/local	556.68	0.00	556.68
215 Science Room	5,000.00	0.00	5,000.00
263 Energy Cost Relief	2,377.45	2,377.45	0.00
316 Title I, Part A, Improving Basic Programs	50,929.00	50,929.00	0.00
395 Title V Part A	1,053.52	1,053.52	0.00
396 Title V Part A	1,019.00	1,019.00	0.00
545 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,126.68	3,126.68	0.00
546 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,444.22	1,444.22	0.00
605 Title II, Part D, Ed Technology	1,278.02	1,278.02	0.00
606 Title II, Part D, Ed Technology	1,556.00	1,556.00	0.00
776 IDEA Part B	2,700.29	2,700.29	0.00
Total	<u>90,861.00</u>	<u>85,304.32</u>	<u>5,556.68</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	13.85	27.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>13.85</u>	<u>27.60</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		
1XX Personal Services - Salaries	938.36	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>938.36</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	688.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	715.68	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	31.21	52.75
3281 State Technology Aid	3,350.95	5,574.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,382.16	5,627.51

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		
6XX Supplies and Materials	5,059.60	4,060.49
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	1,000.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,059.60	5,061.09

Schedule of Changes Worksheet

Beginning Fund Balance	30.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,627.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,061.09	(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)	596.98	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2.94	27.66
3445 State Combined Fund School Block Grant	415.86	419.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	418.80	446.68

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		
6XX Supplies and Materials	138.03	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	138.03	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	418.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	446.68	(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)	864.97	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

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	111,384.08	197,688.05
1112 District Levy - Personal Property	2,603.82	3,159.98
1113 District Levy - Heavy Motor Vehicles	23.07	35.79
1190 Penalties and Interest on Taxes	866.33	1,036.86
1510 Interest Earnings	698.43	0.00
1900 Other Revenue from Local Sources	0.00	1,651.57
3120 State Guaranteed Tax Base Aid	872.67	6,012.15
3440 State HB20/SB417 Prop Tax Reimb	18.30	13.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	116,466.70	209,598.16

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	75,000.00	126,000.00
850 Interest on Debt	40,512.50	76,598.08
860 Agent Fees/Issuance Costs	200.00	950.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	115,712.50	203,548.08

Schedule of Changes Worksheet

Beginning Fund Balance	10,200.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	209,598.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	203,548.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	16,250.65	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County
0309 Swan River Elem

60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	67.15	10,823.17
5110	Sale of Bonds	0.00	1,191,000.00
5400	Proceeds from Long-Term Liabilities	19,435.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,502.15</u>	<u>1,201,823.17</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		
4XXX	Facilities Acquisition and Construction Services		
5XX	Other Purchased Services	0.00	685.00
7XX	Property and Equipment Acquisition	68,561.63	1,147,382.89
8XX	Other Expenditures	0.00	4,688.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>68,561.63</u>	<u>1,152,756.35</u>

Schedule of Changes Worksheet

Beginning Fund Balance				-49,027.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,201,823.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,152,756.35	(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)					39.56 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

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	126.18	263.89
1920	Contributions/Donations from Private Sources	6,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6,126.18</u>	<u>263.89</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		
	5XX Other Purchased Services	407.00	0.00
	6XX Supplies and Materials	1,149.10	8,200.62
	8XX Other Expenditures	481.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,037.54</u>	<u>8,200.62</u>

Schedule of Changes Worksheet

Beginning Fund Balance				8,368.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				263.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				8,200.62	(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)					431.71 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

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	17,916.80	29,581.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,916.80	29,581.91

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	16,905.80	29,055.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,905.80	29,055.56

Schedule of Changes Worksheet

Beginning Fund Balance	4,428.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,581.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,055.56	(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)	4,955.08	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

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	14,307.01	28,186.42
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	405,759.87	414,598.14
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	5,664.30
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	128.95
XX	XXX 26XX	41X Energy Utility Services	20,433.00	20,916.00
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	19,435.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	49,126.63	1,151,306.31
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	3,890.00	22,440.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	24,551.67
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	24,551.67

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,182.71
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	35,354.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	64,678.15
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%



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	55,012.56	0.00	0.00	0.00	
280	1XXX	2XX	5,759.24	0.00	0.00	0.00	
280	1XXX	3XX	168.00	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	1,038.06	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	2,700.29	0.00	0.00	0.00	
Totals			64,678.15	0.00	0.00	0.00	64,678.15



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

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.*



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	112,219.00	0.00	0.00	0.00	112,219.00
Land Improvements	54,435.00	0.00	0.00	0.00	54,435.00
Buildings	1,525,000.00	0.00	1,205,806.40	0.00	2,730,806.40
Machinery And Equipment	11,895.00	0.00	0.00	0.00	11,895.00
Construction in Progress	49,126.63	0.00	0.00	49,126.63	0.00
Totals at historical cost	1,752,675.63	0.00	1,205,806.40	49,126.63	2,909,355.40
Less Accumulated depreciation for:					
Improvement Accum	7,971.75	0.00	2,721.75	0.00	10,693.50
Building Accum	308,400.00	0.00	40,458.06	0.00	348,858.06
Machinery And Equipment Accum	6,777.00	0.00	2,259.00	0.00	9,036.00
Total accumulated depreciation	323,148.75	0.00	45,438.81	0.00	368,587.56
Governmental activities, capital assets, net	1,429,526.88	0.00	1,160,367.59	49,126.63	2,540,767.84

* 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	45,438.81	0.00	0.00
Total Depreciation for FY2006	45,438.81	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0309-89296910

15 Flathead County

0309 Swan River Elem

	(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:							
1/15/1998 Issue	780,000.00	0.00	80,000.00	0.00	700,000.00	85,000.00	615,000.00
9/28/2005 Issue	0.00	1,191,000.00	46,000.00	0.00	1,145,000.00	40,000.00	1,105,000.00
Capital	5,622.93	0.00	2,498.78	0.00	3,124.15	2,663.47	460.68
Compensated	39,978.16	1,777.12	0.00	0.00	41,755.28	0.00	41,755.28
Loans	18,536.16	0.00	1,742.01	0.00	16,794.15	1,789.35	15,004.80
Total Governmental Activity							
Long-Term Liabilities	844,137.25	1,192,777.12	130,240.79	0.00	1,906,673.58	129,452.82	1,777,220.76

* 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.