



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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 Todd Watkins

Phone #: (406) 751-3412

(Signature)

(Date)

Chair, Board of Trustees Brad Walterskirchen

(Signature)

(Date)

County Superintendent Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: TSC

For FY06 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

PRC	Title	Project Type	Project Number	CFDA #
122	Title I, Part A, Accountability	FEDERAL	15-310-31-06	84.348A
123	Title V Part A	FEDERAL	15-310-39-06	84.298
130	Title II Part A	FEDERAL	15-310-14-06	84.367
132	IDEA Part B	FEDERAL	15-0310-77-	84.027
133	Medicaid	LOCAL		
134	IDEA Preschool	FEDERAL	15-0310-79-	84.173A
135	Title IV, Part A, Safe & Drug-Free	FEDERAL	15-0310-16-06	84.186A
139	Special Education Tuition Fund	LOCAL		
141	Creston InterLocal Agreement	LOCAL		
143	Edgerton PreSchool	LOCAL		
144	Aggregate Reimbursements	LOCAL		
145	Title I, Part A, Improvement Grants	FEDERAL	15-0310-37-06	84.010
146	Title II, Part D, Ed Technology	FEDERAL	15-0310-60-06	84.318
148	Hurricane Relief Project	FEDERAL	15-0310-5806	84.938C
149	Student Enrichment	LOCAL		



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell 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)	1,391,061.73	161,271.47	372,876.57	
02	Taxes Receivable - Real and Personal (120-149)	465,431.45	65,420.38	8,998.58	
03	Taxes Receivable - Protested (150-159)	25,502.77	3,601.86	490.28	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	4,635.60			
07	Inventories (220 & 230)	122,961.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,009,592.55	230,293.71	382,365.43	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	31,895.66			
25	Deferred Revenue (680)	499,380.72	69,022.24	9,488.86	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	531,276.38	69,022.24	9,488.86	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	122,961.00			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,355,355.17	161,271.47	372,876.57	
52	TOTAL FUND BALANCE/EQUITY	1,478,316.17	161,271.47	372,876.57	
53	TOTAL LIABILITIES AND FUND BALANCE	2,009,592.55	230,293.71	382,365.43	



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell 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)	11,384.23	556,781.52	518,617.15	19,343.76
02	Taxes Receivable - Real and Personal (120-149)	22,820.47			2,161.96
03	Taxes Receivable - Protested (150-159)	1,238.94			120.97
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			82,920.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	35,443.64	556,781.52	601,537.15	21,626.69
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			61,986.33	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	24,059.41		7,350.56	2,282.93
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	24,059.41		69,336.89	2,282.93
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	11,384.23	556,781.52	532,200.26	19,343.76
52	TOTAL FUND BALANCE/EQUITY	11,384.23	556,781.52	532,200.26	19,343.76
53	TOTAL LIABILITIES AND FUND BALANCE	35,443.64	556,781.52	601,537.15	21,626.69



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell 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)			10,153.45	115.35
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			10,153.45	115.35
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)			10,153.45	115.35
52	TOTAL FUND BALANCE/EQUITY			10,153.45	115.35
53	TOTAL LIABILITIES AND FUND BALANCE			10,153.45	115.35



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell 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: 0310-39916155

15 Flathead County
0310 Kalispell 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)	51,510.84	44,015.48		360,127.37
02	Taxes Receivable - Real and Personal (120-149)				107,476.16
03	Taxes Receivable - Protested (150-159)				6,096.87
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	51,510.84	44,015.48		473,700.40
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				113,573.03
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				113,573.03
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)	51,510.84	44,015.48		360,127.37
52	TOTAL FUND BALANCE/EQUITY	51,510.84	44,015.48		360,127.37
53	TOTAL LIABILITIES AND FUND BALANCE	51,510.84	44,015.48		473,700.40



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell 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)	6,817,852.50	1,191,752.13		
02	Taxes Receivable - Real and Personal (120-149)		61,634.64		
03	Taxes Receivable - Protested (150-159)		3,370.45		
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	6,817,852.50	1,256,757.22		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		65,005.09		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		65,005.09		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,817,852.50	1,191,752.13		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	6,817,852.50	1,191,752.13		
53	TOTAL LIABILITIES AND FUND BALANCE	6,817,852.50	1,256,757.22		



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell 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: 0310-39916155

15 Flathead County
0310 Kalispell 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)			118,873.20	
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)			1,098,929.50	
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			1,217,802.70	
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			1,217,802.70	
53	TOTAL LIABILITIES AND FUND BALANCE			1,217,802.70	



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell 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)			38,805.26	
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			38,805.26	
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			38,805.26	
53	TOTAL LIABILITIES AND FUND BALANCE			38,805.26	



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell 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)				19,909.38
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				19,909.38
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				19,909.38
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				19,909.38
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				19,909.38



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell 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: 0310-39916155

**15 Flathead County
0310 Kalispell 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				



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FY2005-06

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15 Flathead County
0310 Kalispell Elem

01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	4,133,468.56	4,299,808.48
1190	Penalties and Interest on Taxes	31,768.64	23,417.79
1310	Individual Tuition	64,753.31	61,212.00
1510	Interest Earnings	25,043.53	54,987.58
3110	Direct State Aid	4,641,609.36	4,994,857.27
3115	State Spec Ed Allowable Cost Pymt to Districts	603,549.59	594,971.53
3120	State Guaranteed Tax Base Aid	1,400,002.47	1,528,018.80
3440	State HB20/SB417 Prop Tax Reimb	25,038.17	18,828.70
3444	State School Block Grant	620,781.95	625,499.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,546,015.58	12,201,602.04

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	5,492,677.51	6,041,703.42
2XX	Personal Services - Employee Benefits	837,393.60	819,571.55
3XX	Purchased Professional and Technical Services	42,276.92	56,815.53
4XX	Purchased Property Services	4,064.49	4,250.40
5XX	Other Purchased Services	15,346.95	20,646.07
6XX	Supplies and Materials	289,984.34	274,009.88
7XX	Property and Equipment Acquisition	6,967.56	8,321.27
21XX	Support Services - Students		
1XX	Personal Services - Salaries	365,452.75	398,399.00
2XX	Personal Services - Employee Benefits	34,831.48	37,239.20
3XX	Purchased Professional and Technical Services	5,008.98	0.00
5XX	Other Purchased Services	657.70	597.99
6XX	Supplies and Materials	4,026.80	2,370.89
7XX	Property and Equipment Acquisition	321.08	391.78
222X	Educational Media Services		
1XX	Personal Services - Salaries	384,418.42	394,080.78
2XX	Personal Services - Employee Benefits	49,056.08	45,324.32
4XX	Purchased Property Services	1,202.33	685.55
6XX	Supplies and Materials	43,653.14	46,188.38
7XX	Property and Equipment Acquisition	3,610.34	3,895.39
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	113,911.91	130,812.03
2XX	Personal Services - Employee Benefits	15,035.17	17,520.60
3XX	Purchased Professional and Technical Services	16,468.86	16,467.56



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell 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			
		4XX	Purchased Property Services	402.83	212.50
		5XX	Other Purchased Services	49,828.67	60,133.78
		6XX	Supplies and Materials	6,855.71	7,428.86
		810	Dues and Fees	9,441.02	10,380.88
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	616,976.92	616,092.13
		2XX	Personal Services - Employee Benefits	101,741.29	101,215.26
		3XX	Purchased Professional and Technical Services	600.00	600.00
		4XX	Purchased Property Services	2,690.11	2,998.23
		5XX	Other Purchased Services	56,377.42	25,920.49
		6XX	Supplies and Materials	10,624.11	12,707.32
		7XX	Property and Equipment Acquisition	0.00	744.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	116,791.20	131,037.44
		2XX	Personal Services - Employee Benefits	18,009.28	21,234.93
		3XX	Purchased Professional and Technical Services	7,408.89	6,794.99
		4XX	Purchased Property Services	2,880.00	2,879.87
		5XX	Other Purchased Services	807.83	716.35
		6XX	Supplies and Materials	5,213.82	6,092.05
		810	Dues and Fees	36.00	225.60
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	570,201.73	608,301.20
		2XX	Personal Services - Employee Benefits	148,257.36	146,599.92
		3XX	Purchased Professional and Technical Services	42,797.83	46,356.92
		4XX	Purchased Property Services	324,475.97	415,394.20
		5XX	Other Purchased Services	60,566.99	70,415.62
		6XX	Supplies and Materials	77,326.07	75,482.45
		7XX	Property and Equipment Acquisition	1,554.92	2,374.35
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	50,000.00	0.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	115,207.71	85,589.14
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	588,159.17	604,967.71
		2XX	Personal Services - Employee Benefits	128,665.48	126,285.32
		3XX	Purchased Professional and Technical Services	25,496.01	28,731.15
		5XX	Other Purchased Services	2,279.09	3,095.27
		6XX	Supplies and Materials	6,911.60	6,726.54
		7XX	Property and Equipment Acquisition	1,265.69	2,250.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	1XXX	Instruction			
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	207,779.88	203,132.27
		2XX	Personal Services - Employee Benefits	28,642.50	33,645.12
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	30,678.13	30,416.20
		2XX	Personal Services - Employee Benefits	4,139.43	4,637.21
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	75,846.19	69,936.42
		2XX	Personal Services - Employee Benefits	12,545.75	6,750.27
		4XX	Purchased Property Services	450.00	0.00
		5XX	Other Purchased Services	1,299.66	0.00
		6XX	Supplies and Materials	1,459.21	6,561.94
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	104,802.08	105,764.23
		2XX	Personal Services - Employee Benefits	14,200.84	13,359.73
		4XX	Purchased Property Services	166.21	200.00
		5XX	Other Purchased Services	323.50	312.40
		6XX	Supplies and Materials	4,742.54	4,479.54
		7XX	Property and Equipment Acquisition	3,500.00	3,500.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	9,037.37	6,899.04
		2XX	Personal Services - Employee Benefits	74.78	49.70
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	93,575.87	89,614.79
		2XX	Personal Services - Employee Benefits	1,002.64	1,080.27
		4XX	Purchased Property Services	2,692.97	1,763.92
		5XX	Other Purchased Services	7,966.72	10,672.18
		6XX	Supplies and Materials	15,130.32	12,619.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,496,273.72	12,154,670.56



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County

0310 Kalispell Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,416,100.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,201,602.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,154,670.56	(3)
Increase/Decrease of Reserve for Inventories						
This Year	122,961.00	Less Last Year	107,677.00	(4a)	15,284.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					15,284.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,478,316.17	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

**15 Flathead County
0310 Kalispell Elem**

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	542,094.62	604,300.78
1190 Penalties and Interest on Taxes	3,442.27	2,938.27
1410 Individual Transportation Fees	10,095.90	11,544.06
1510 Interest Earnings	2,361.51	5,107.50
1900 Other Revenue from Local Sources	0.00	150.00
2220 County On-Schedule Trans Reimb	56,547.12	59,769.84
3210 State On-Schedule Trans Reimb	59,484.92	59,769.85
3440 State HB20/SB417 Prop Tax Reimb	2,187.69	1,895.42
3444 State School Block Grant	27,028.73	27,234.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	703,242.76	772,709.87

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	7,183.89	8,301.01
2XX Personal Services - Employee Benefits	692.11	689.37
24XX Support Services - School Administration		
1XX Personal Services - Salaries	24,679.83	24,932.67
2XX Personal Services - Employee Benefits	2,983.80	2,903.02
25XX Support Services - Business		
1XX Personal Services - Salaries	9,188.99	10,416.45
2XX Personal Services - Employee Benefits	1,064.88	1,147.53
27XX Student Transportation Services		
1XX Personal Services - Salaries	162,475.63	194,104.93
2XX Personal Services - Employee Benefits	36,188.62	37,914.94
3XX Purchased Professional and Technical Services	5,024.52	4,849.24
4XX Purchased Property Services	19,745.31	21,177.60
5XX Other Purchased Services	209,816.41	241,569.11
6XX Supplies and Materials	12,433.73	22,280.13
7XX Property and Equipment Acquisition	0.00	12,528.26
280 Special Education - Local and State		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,161.43	3,991.37
2XX Personal Services - Employee Benefits	493.30	463.73
27XX Student Transportation Services		
1XX Personal Services - Salaries	109,108.58	122,456.39
2XX Personal Services - Employee Benefits	26,173.09	36,909.72



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

10 - Transportation Fund

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

PRC Program Function Object	2005 Value	2006 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
3XX Purchased Professional and Technical Services	186.56	368.30
4XX Purchased Property Services	19,971.61	9,573.72
5XX Other Purchased Services	4,436.80	1,726.25
6XX Supplies and Materials	11,644.65	11,313.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	667,653.74	769,617.22

Schedule of Changes Worksheet

Beginning Fund Balance	158,178.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	772,709.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	769,617.22	(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)	161,271.47	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	87,235.51	83,349.94
1190 Penalties and Interest on Taxes	557.30	464.33
1510 Interest Earnings	3,945.74	12,382.63
3440 State HB20/SB417 Prop Tax Reimb	343.46	266.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>92,082.01</u>	<u>96,463.27</u>

Schedule of Changes Worksheet

Beginning Fund Balance	276,413.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96,463.27	(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)	372,876.57	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	232,581.82	211,687.05
1190 Penalties and Interest on Taxes	1,342.42	1,189.30
1510 Interest Earnings	237.57	473.55
3440 State HB20/SB417 Prop Tax Reimb	1,072.35	824.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	235,234.16	214,174.18

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

PRC Program Function Object	2005 Value	2006 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	233,734.58	203,817.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	233,734.58	203,817.28

Schedule of Changes Worksheet

Beginning Fund Balance	1,027.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	214,174.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	203,817.28	(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)	11,384.23	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	8,555.80	21,117.42
2240	County Retirement Distribution	1,498,027.62	1,451,793.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,506,583.42</u>	<u>1,472,910.62</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		
	2XX Personal Services - Employee Benefits	864,881.81	1,010,645.51
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	54,576.33	59,759.29
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	57,160.82	58,182.92
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	17,729.99	19,464.87
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	93,610.09	94,438.29
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	19,134.06	21,225.04
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	79,661.55	85,689.94
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	23,115.79	26,162.70
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	101,031.76	98,391.10
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	35,831.28	29,990.85
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	4,940.03	4,854.62
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	15,109.64	16,612.12
360	State Gifted & Talented Reimbursement		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	44.76	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

**15 Flathead County
0310 Kalispell Elem**

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	1,341.74	1,037.25
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	12,675.90	12,055.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,380,845.55	1,538,510.01

Schedule of Changes Worksheet

Beginning Fund Balance					622,380.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,472,910.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,538,510.01	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					556,781.52	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

**15 Flathead County
0310 Kalispell Elem**

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
122 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	660,949.21
123 Title V Part A	
4350 Title V, Part A, Innovative Programs	31,309.93
130 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	337,466.53
132 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	1,102,985.00
133 Medicaid	
3355 Medicaid - Miscellaneous	621,363.81
134 IDEA Preschool	
4570 IDEA Preschool	40,613.00
135 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	62,323.00
139 Special Education Tuition Fund	
3355 Medicaid - Miscellaneous	132,680.02
141 Creston InterLocal Agreement	
1950 Services Provided Other School Districts or Coops	17,019.00
143 Edgerton PreSchool	
1900 Other Revenue from Local Sources	10,570.00
144 Aggregate Reimbursements	
1510 Interest Earnings	19,017.23
1900 Other Revenue from Local Sources	6,025.21
3630 OTO State Energy Cost Relief & Transportation	32,706.73
144 Subtotal	57,749.17
145 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	1,400.00
146 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	28,790.41
148 Hurricane Relief Project	
4650 Federal Miscellaneous Grants from OPI	4,000.00
149 Student Enrichment	
1900 Other Revenue from Local Sources	16,990.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,126,209.13



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

**15 Flathead County
0310 Kalispell Elem**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
122 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	479,701.26
2XX Personal Services - Employee Benefits	127,171.82
6XX Supplies and Materials	8,302.47
21XX Support Services - Students	
6XX Supplies and Materials	2,961.56
8XX Other Expenditures	718.68
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	45.99
3XX Purchased Professional and Technical Services	32,797.15
25XX Support Services - Business	
8XX Other Expenditures	9,250.28
	660,949.21
122 Subtotal	
123 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	5,200.00
2XX Personal Services - Employee Benefits	765.32
5XX Other Purchased Services	460.90
6XX Supplies and Materials	15,814.94
222X Educational Media Services	
6XX Supplies and Materials	8,513.77
25XX Support Services - Business	
8XX Other Expenditures	555.00
	31,309.93
123 Subtotal	
130 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	213,670.13
2XX Personal Services - Employee Benefits	55,039.59
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	2,283.01
3XX Purchased Professional and Technical Services	60,473.80
8XX Other Expenditures	6,000.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
130 Subtotal	337,466.53
132 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	501,232.06
2XX Personal Services - Employee Benefits	149,511.72
3XX Purchased Professional and Technical Services	15,858.00
4XX Purchased Property Services	17,651.89
5XX Other Purchased Services	3,761.43
6XX Supplies and Materials	22,710.64
21XX Support Services - Students	
1XX Personal Services - Salaries	292,540.50
2XX Personal Services - Employee Benefits	47,961.77
24XX Support Services - School Administration	
1XX Personal Services - Salaries	21,301.35
2XX Personal Services - Employee Benefits	4,604.64
25XX Support Services - Business	
8XX Other Expenditures	25,851.00
132 Subtotal	1,102,985.00
133 Medicaid	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	571,534.07
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	14,286.62
5XX Other Purchased Services	6,857.48
6XX Supplies and Materials	2,477.62
23XX Support Services - General Administration	
1XX Personal Services - Salaries	19,567.45
2XX Personal Services - Employee Benefits	7,621.49
3XX Purchased Professional and Technical Services	1,000.00
5XX Other Purchased Services	99.16
6XX Supplies and Materials	5,375.78
133 Subtotal	628,819.67



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

**15 Flathead County
0310 Kalispell Elem**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
134 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	22,333.00
2XX Personal Services - Employee Benefits	4,810.68
21XX Support Services - Students	
1XX Personal Services - Salaries	11,197.62
2XX Personal Services - Employee Benefits	2,271.70
	40,613.00
134 Subtotal	
135 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	62,323.00
139 Special Education Tuition Fund	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	129,422.47
2XX Personal Services - Employee Benefits	46,164.34
5XX Other Purchased Services	908.44
6XX Supplies and Materials	129.36
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
1XX Personal Services - Salaries	3,796.50
2XX Personal Services - Employee Benefits	29.26
	180,450.37
139 Subtotal	
141 Creston InterLocal Agreement	
890 Other Community Services	
33XX Community Services	
1XX Personal Services - Salaries	5,467.20
2XX Personal Services - Employee Benefits	35.64
3XX Purchased Professional and Technical Services	3,738.00
6XX Supplies and Materials	359.28
	9,600.12
141 Subtotal	



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
143 Edgerton PreSchool	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	5,970.13
2XX Personal Services - Employee Benefits	504.95
	6,475.08
143 Subtotal	
144 Aggregate Reimbursements	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	1,250.00
4XX Purchased Property Services	500.00
5XX Other Purchased Services	1,450.16
6XX Supplies and Materials	4,761.50
7XX Property and Equipment Acquisition	740.20
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	5,357.03
	14,058.89
144 Subtotal	
145 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,400.00
146 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	9,929.33
2XX Personal Services - Employee Benefits	3,616.11
3XX Purchased Professional and Technical Services	14,844.97
8XX Other Expenditures	400.00
	28,790.41
146 Subtotal	
148 Hurricane Relief Project	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	3,500.00
2XX Personal Services - Employee Benefits	500.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
465 Federal Miscellaneous Grants from OPI	
148 Subtotal	4,000.00
149 Student Enrichment	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,705.00
2XX Personal Services - Employee Benefits	164.70
6XX Supplies and Materials	20,235.35
149 Subtotal	22,105.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 3,131,346.26



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					537,337.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,126,209.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,131,346.26	(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)					532,200.26	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
122 Title I, Part A, Accountability	660,949.21	660,949.21	0.00
123 Title V Part A	31,309.93	31,309.93	0.00
130 Title II Part A	337,466.53	337,466.53	0.00
132 IDEA Part B	1,102,985.00	1,102,985.00	0.00
133 Medicaid	621,363.81	628,819.67	-7,455.86
134 IDEA Preschool	40,613.00	40,613.00	0.00
135 Title IV, Part A, Safe & Drug-Free	62,323.00	62,323.00	0.00
139 Special Education Tuition Fund	132,680.02	180,450.37	-47,770.35
141 Creston InterLocal Agreement	17,019.00	9,600.12	7,418.88
143 Edgerton PreSchool	10,570.00	6,475.08	4,094.92
144 Aggregate Reimbursements	57,749.17	14,058.89	43,690.28
145 Title I, Part A, Improvement Grants	1,400.00	1,400.00	0.00
146 Title II, Part D, Ed Technology	28,790.41	28,790.41	0.00
148 Hurricane Relief Project	4,000.00	4,000.00	0.00
149 Student Enrichment	16,990.05	22,105.05	-5,115.00
Total	3,126,209.13	3,131,346.26	-5,137.13



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	25,134.23	20,818.41
1190 Penalties and Interest on Taxes	192.45	140.35
1510 Interest Earnings	549.70	1,105.06
3440 State HB20/SB417 Prop Tax Reimb	75.56	40.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,951.94	22,104.66

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	12,700.66	27,210.00
2XX Personal Services - Employee Benefits	112.23	205.29
6XX Supplies and Materials	2,344.41	1,426.06
24XX Support Services - School Administration		
1XX Personal Services - Salaries	5,024.04	5,005.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,181.34	33,846.67

Schedule of Changes Worksheet

Beginning Fund Balance	31,085.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,104.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,846.67	(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)	19,343.76	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	113.60	350.14
1910 Rentals	12,417.71	7,753.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,531.31	8,103.37

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,402.49	9,741.88
2XX Personal Services - Employee Benefits	415.30	440.25
3XX Purchased Professional and Technical Services	849.82	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,667.61	11,182.13

Schedule of Changes Worksheet

Beginning Fund Balance	13,232.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,103.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,182.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,153.45	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1.92	4.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.92	4.42

Schedule of Changes Worksheet

Beginning Fund Balance	110.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.42	(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)	115.35	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,017.98	2,684.49
3281 State Technology Aid	46,208.47	71,252.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,226.45	73,937.21

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	19,988.12
2XX Personal Services - Employee Benefits	0.00	2,117.58
3XX Purchased Professional and Technical Services	0.00	804.69
5XX Other Purchased Services	0.00	6,992.00
6XX Supplies and Materials	0.00	7,072.63
7XX Property and Equipment Acquisition	0.00	23,246.02
28XX Support Services - Central		
1XX Personal Services - Salaries	2,900.00	0.00
2XX Personal Services - Employee Benefits	26.06	0.00
3XX Purchased Professional and Technical Services	2,394.77	0.00
6XX Supplies and Materials	20,750.00	0.00
7XX Property and Equipment Acquisition	34,340.04	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	60,410.87	60,221.04



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County

0310 Kalispell Elem

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						37,794.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						73,937.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,221.04	(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)						51,510.84	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,123.24	1,716.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,123.24	1,716.13

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	32,095.65	0.00
2XX Personal Services - Employee Benefits	3,608.66	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	35,704.31	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	42,299.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,716.13	(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)	44,015.48	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	329,036.41	974,201.12
1190 Penalties and Interest on Taxes	3,639.95	2,941.24
1510 Interest Earnings	7,135.04	19,608.49
1900 Other Revenue from Local Sources	135.58	0.00
3120 State Guaranteed Tax Base Aid	122,438.21	352,697.69
3440 State HB20/SB417 Prop Tax Reimb	4,378.36	2,967.99
5120 Proceeds from Refunding Bonds	8,261.31	1,495.28

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

475,024.86 1,353,911.81

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		
830 Special Assessments	29,022.48	32,638.39
840 Principal On Debt	420,000.00	695,000.00
850 Interest on Debt	32,925.00	549,722.01
860 Agent Fees/Issuance Costs	775.00	1,075.00

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

482,722.48 1,278,435.40

Schedule of Changes Worksheet

Beginning Fund Balance	284,650.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,353,911.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,278,435.40	(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)	360,127.37	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	44,000.79	317,865.61
1900	Other Revenue from Local Sources	13,741.60	16,792.45
1920	Contributions/Donations from Private Sources	1,320.00	502.16
5110	Sale of Bonds	9,900,000.00	1,000,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,959,062.39</u>	<u>1,335,160.22</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		
	2XX Personal Services - Employee Benefits	8.71	0.00
	5XX Other Purchased Services	518.00	150.00
	6XX Supplies and Materials	9,360.90	4,477.71
24XX	Support Services - School Administration		
	6XX Supplies and Materials	1,902.84	10,313.90
26XX	Operation and Maintenance of Plant Services		
	6XX Supplies and Materials	2,808.48	1,048.06
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	188,952.66	801,541.32
	6XX Supplies and Materials	0.00	4,896.89
	7XX Property and Equipment Acquisition	0.00	3,515,438.32
	8XX Other Expenditures	32,023.19	51,447.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>235,574.78</u>	<u>4,389,313.73</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County

0310 Kalispell Elem

60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance					9,872,006.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,335,160.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,389,313.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,817,852.50	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	571,364.85	570,074.22
1190	Penalties and Interest on Taxes	4,032.11	3,224.80
1510	Interest Earnings	13,382.14	37,851.66
1900	Other Revenue from Local Sources	428.78	6,287.50
3440	State HB20/SB417 Prop Tax Reimb	2,509.61	1,880.28
3445	State Combined Fund School Block Grant	96,673.72	97,408.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>688,391.21</u>	<u>716,726.90</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		
	6XX Supplies and Materials	17,076.14	11,455.71
	7XX Property and Equipment Acquisition	227,666.90	162,756.54
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	11,008.41	2,537.98
	4XX Purchased Property Services	48,013.44	35,722.64
	5XX Other Purchased Services	10,431.07	12,509.99
	7XX Property and Equipment Acquisition	2,917.98	71,888.00
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	26,378.54	45,339.27
	7XX Property and Equipment Acquisition	188,475.46	192,260.49
910	Food Services		
	31XX Food Services		
	7XX Property and Equipment Acquisition	5,206.19	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>537,174.13</u>	<u>534,470.62</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County

0310 Kalispell Elem

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,009,495.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						716,726.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						534,470.62	(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)						1,191,752.13	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

78 - Self Insurance Fund - Health

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	50,545.11	50,891.79
1970 Services Provided Other Funds	3,142,990.90	73,613.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,193,536.01	124,504.93

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	3,123,487.58	197,090.94
3XX Purchased Professional and Technical Services	6,612.00	1,348.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,130,099.58	198,438.94

Schedule of Changes Worksheet

Beginning Fund Balance	1,291,736.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	124,504.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	198,438.94	(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)	1,217,802.70	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	78,590.38	62,863.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,590.38	62,863.90

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	71,649.03	62,912.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	71,649.03	62,912.32

Schedule of Changes Worksheet

Beginning Fund Balance	38,853.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,863.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	62,912.32	(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)	38,805.26	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County 0310 Kalispell 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	289,057.34	347,128.97
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	105,764.23
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	290,405.80	313,041.47
XX	457 1XXX	112 Certified Teacher Staff Salaries	22,333.00	22,333.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	5,964,927.55	6,412,877.06
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	153,662.44	124,018.98
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	636.01	337.97
XX	XXX 26XX	41X Energy Utility Services	248,320.74	329,840.18
XX	XXX 4XXX	710 Land	22,760.47	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	215,714.99	3,645,575.22
XX	XXX 4XXX	73X Major Equipment-New	0.00	62,123.59
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	237,779.58	203,817.28
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County
0310 Kalispell Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	337,758.85
b. Related Services Block Grant Entitlement	112,570.05
c. Total Entitlements Subject to Reversion	450,328.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	598,937.44
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,043,886.79
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: 75%



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County

0310 Kalispell Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	604,967.71	0.00	0.00	0.00
280	1XXX	2XX	126,285.32	0.00	0.00	0.00
280	1XXX	3XX	28,731.15	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,095.27	0.00	0.00	0.00
280	1XXX	6XX	6,726.54	0.00	0.00	0.00
280	1XXX	7XX	2,250.00	0.00	0.00	0.00
280	21XX	1XX	203,132.27	0.00	0.00	0.00
280	21XX	2XX	33,645.12	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	30,416.20	0.00	0.00	0.00
280	24XX	2XX	4,637.21	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	0.00	0.00	0.00	0.00
Totals			1,043,886.79	0.00	0.00	0.00 1,043,886.79



Trustees' Financial Summary

FY2005-06

Submit ID: 0310-39916155

15 Flathead County

0310 Kalispell 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.



Trustees' Financial Summary

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15 Flathead County
0310 Kalispell Elem

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	3,100.00	0.00	0.00	0.00	3,100.00
Buildings	9,988,170.35	0.00	0.00	5,048.00	9,983,122.35
Machinery And Equipment	956,603.64	0.00	66,216.22	0.00	1,022,819.86
Construction in Progress	194,041.07	0.00	4,306,047.79	0.00	4,500,088.86
Totals at historical cost	11,141,915.06	0.00	4,372,264.01	5,048.00	15,509,131.07
Less Accumulated depreciation for:					
Building Accum	4,256,932.82	0.00	149,703.60	0.00	4,406,636.42
Machinery And Equipment Accum	572,191.64	0.00	80,364.84	0.00	652,556.48
Total accumulated depreciation	4,829,124.46	0.00	230,068.44	0.00	5,059,192.90
Governmental activities, capital assets, net	6,312,790.60	0.00	4,142,195.57	5,048.00	10,449,938.17

* 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.



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	(a) Beginning Balance (7/1/2005)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2006) [a + b - c - d]	(f) Current Portion Due FY2007	(h) Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
4/1/1999 Issue	435,000.00	0.00	435,000.00	0.00	0.00	0.00	0.00
3/15/2005 Issue	0.00	9,900,000.00	220,000.00	0.00	9,680,000.00	350,000.00	9,330,000.00
9/27/2005 Issue	0.00	1,000,000.00	40,000.00	0.00	960,000.00	35,000.00	925,000.00
Compensated	1,075,262.64	31,726.96	0.00	0.00	1,106,989.60	0.00	1,106,989.60
Loans	744,083.98	0.00	0.00	70,736.05	673,347.93	0.00	673,347.93
Other	953,003.60	225,009.36	0.00	0.00	1,178,012.96	0.00	1,178,012.96
Total Governmental Activity							
Long-Term Liabilities	3,207,350.22	11,156,736.32	695,000.00	70,736.05	13,598,350.49	385,000.00	13,213,350.49

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