



Trustees' Financial Summary

FY2005-06

Submit ID: 0311-44197402

**15 Flathead County
0311 Flathead H S**

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.



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PRC	Title	Project Type	Project Number	CFDA #
223	Gifted and Talented Donations	LOCAL		
224	Title III Part A English Language Acquisition	FEDERAL	15-0311-41-061	84.365A
228	Vo Ed All Career & Tech Ed Programs	STATE	State	State
234	Advanced Placement	FEDERAL	15-0311-40-06	84.330C
235	Student Enrichment	LOCAL	LOCAL	
236	Pepsi	LOCAL	LOCAL	
238	Vo Ed Carl Perkins Basic Grant	FEDERAL	15-0311-81-06BG	84.048A
240	Job Coach	LOCAL	LOCAL	
241	C.R.I.S.S.	LOCAL	LOCAL	
242	Unrestricted Intergovernmental	LOCAL	LOCAL	
243	National Science Foundation	LOCAL		
244	Aggregate Reim/Indirects	LOCAL		Local
249	Legends Stadium	LOCAL		



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,554,007.19	365,360.92	405,580.38	193,775.25
02	Taxes Receivable - Real and Personal (120-149)	541,108.74	66,004.23	8,324.01	
03	Taxes Receivable - Protested (150-159)	21,764.18	342.53	332.63	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,116,880.11	431,707.68	414,237.02	193,775.25
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	38,051.51			
25	Deferred Revenue (680)	562,872.92	66,346.76	8,656.64	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	600,924.43	66,346.76	8,656.64	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,515,955.68	365,360.92	405,580.38	193,775.25
52	TOTAL FUND BALANCE/EQUITY	1,515,955.68	365,360.92	405,580.38	193,775.25
53	TOTAL LIABILITIES AND FUND BALANCE	2,116,880.11	431,707.68	414,237.02	193,775.25



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,228.11	600,584.99	1,336,295.35	37,208.70
02	Taxes Receivable - Real and Personal (120-149)	1,477.95			9,354.93
03	Taxes Receivable - Protested (150-159)	65.08			382.27
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			34,719.06	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,771.14	600,584.99	1,371,014.41	46,945.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			2,718.40	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,543.03			9,737.20
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,543.03		2,718.40	9,737.20
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,228.11	600,584.99	1,368,296.01	37,208.70
52	TOTAL FUND BALANCE/EQUITY	4,228.11	600,584.99	1,368,296.01	37,208.70
53	TOTAL LIABILITIES AND FUND BALANCE	5,771.14	600,584.99	1,371,014.41	46,945.90



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	244,340.49		9,477.27	60.78
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)	46,986.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	291,326.49		9,477.27	60.78
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)	291,326.49		9,477.27	60.78
52	TOTAL FUND BALANCE/EQUITY	291,326.49		9,477.27	60.78
53	TOTAL LIABILITIES AND FUND BALANCE	291,326.49		9,477.27	60.78



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	92,045.04	5.97		596,097.25
02	Taxes Receivable - Real and Personal (120-149)				256,831.67
03	Taxes Receivable - Protested (150-159)				10,479.93
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	92,045.04	5.97		863,408.85
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				267,311.60
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				267,311.60
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)	92,045.04	5.97		596,097.25
52	TOTAL FUND BALANCE/EQUITY	92,045.04	5.97		596,097.25
53	TOTAL LIABILITIES AND FUND BALANCE	92,045.04	5.97		863,408.85



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,282,587.40	1,468,866.73		
02	Taxes Receivable - Real and Personal (120-149)		94,728.27		
03	Taxes Receivable - Protested (150-159)		3,967.30		
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	20,282,587.40	1,567,562.30		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		98,695.57		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		98,695.57		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	20,282,587.40	1,468,866.73		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	20,282,587.40	1,468,866.73		
53	TOTAL LIABILITIES AND FUND BALANCE	20,282,587.40	1,567,562.30		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	93,969.05		597,428.62	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			22,251.45	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)	2,860.59			
20	TOTAL ASSETS AND OTHER DEBITS	96,829.64		619,680.07	
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	96,829.64		619,680.07	
53	TOTAL LIABILITIES AND FUND BALANCE	96,829.64		619,680.07	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,308,628.26	648,935.09		
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	1,308,628.26	648,935.09		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,308,628.26	648,935.09		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	1,308,628.26	648,935.09		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,308,628.26	648,935.09		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	4,537,229.73	4,627,939.27
1190 Penalties and Interest on Taxes	40,728.19	35,646.45
1310 Individual Tuition	10,508.88	0.00
1320 Tuition from Schl Dists Within State	2,142.00	3,504.48
1510 Interest Earnings	32,089.86	68,839.08
3110 Direct State Aid	5,850,157.20	6,033,013.05
3115 State Spec Ed Allowable Cost Pymt to Districts	501,819.17	525,101.15
3120 State Guaranteed Tax Base Aid	1,576,115.64	1,632,980.44
3440 State HB20/SB417 Prop Tax Reimb	21,806.83	16,528.59
3444 State School Block Grant	658,062.09	663,063.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,230,659.59	13,606,615.87

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	5,363,201.02	5,745,659.96
2XX Personal Services - Employee Benefits	781,846.67	820,521.19
3XX Purchased Professional and Technical Services	30,287.87	55,316.09
4XX Purchased Property Services	40,503.91	35,991.30
5XX Other Purchased Services	64,413.82	53,237.46
6XX Supplies and Materials	335,135.27	273,559.69
7XX Property and Equipment Acquisition	29,471.45	29,589.11
8XX Other Expenditures	12,190.00	8,690.00
21XX Support Services - Students		
1XX Personal Services - Salaries	506,569.85	540,209.24
2XX Personal Services - Employee Benefits	79,728.11	74,520.79
3XX Purchased Professional and Technical Services	102,853.73	80,000.00
4XX Purchased Property Services	577.08	126.81
5XX Other Purchased Services	1,869.76	2,415.58
6XX Supplies and Materials	9,644.17	10,549.80
7XX Property and Equipment Acquisition	1,094.30	1,437.30
222X Educational Media Services		
1XX Personal Services - Salaries	297,520.27	312,245.73
2XX Personal Services - Employee Benefits	47,363.93	46,951.34
4XX Purchased Property Services	5,207.69	4,883.68
5XX Other Purchased Services	744.07	931.96
6XX Supplies and Materials	46,833.16	42,998.95
7XX Property and Equipment Acquisition	12,482.85	15,976.20



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	122,619.70	134,560.83
		2XX	Personal Services - Employee Benefits	16,102.78	16,224.41
		3XX	Purchased Professional and Technical Services	33,115.63	17,786.85
		4XX	Purchased Property Services	418.43	212.50
		5XX	Other Purchased Services	65,115.94	73,042.50
		6XX	Supplies and Materials	7,591.95	6,838.34
		810	Dues and Fees	8,358.48	10,477.62
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	519,566.29	542,275.46
		2XX	Personal Services - Employee Benefits	84,070.51	84,438.35
		3XX	Purchased Professional and Technical Services	6,876.00	6,058.50
		4XX	Purchased Property Services	1,368.71	478.23
		5XX	Other Purchased Services	25,117.87	18,096.63
		6XX	Supplies and Materials	30,062.09	29,914.30
		7XX	Property and Equipment Acquisition	2,961.20	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	126,857.25	131,752.55
		2XX	Personal Services - Employee Benefits	19,634.30	23,059.43
		3XX	Purchased Professional and Technical Services	7,561.30	9,317.97
		4XX	Purchased Property Services	3,120.00	3,085.21
		5XX	Other Purchased Services	1,108.54	232.54
		6XX	Supplies and Materials	5,313.34	5,597.82
		810	Dues and Fees	39.00	244.40
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	636,096.40	629,840.40
		2XX	Personal Services - Employee Benefits	149,435.32	148,340.10
		3XX	Purchased Professional and Technical Services	38,450.50	31,013.47
		4XX	Purchased Property Services	570,234.17	584,372.72
		5XX	Other Purchased Services	101,060.13	101,084.13
		6XX	Supplies and Materials	100,432.37	110,815.06
		7XX	Property and Equipment Acquisition	2,967.31	6,320.65
	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	109,792.85	74,241.18
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	580,834.93	546,960.06
		2XX	Personal Services - Employee Benefits	109,070.57	113,061.49
		3XX	Purchased Professional and Technical Services	10,584.56	21,070.00



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15 Flathead County
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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		4XX	Purchased Property Services	205.35	35.00
		5XX	Other Purchased Services	976.70	1,861.92
		6XX	Supplies and Materials	11,695.46	9,952.42
		7XX	Property and Equipment Acquisition	1,439.50	2,485.01
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	82,416.90	106,920.79
		2XX	Personal Services - Employee Benefits	9,471.50	9,124.01
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	46,535.77	46,035.06
		2XX	Personal Services - Employee Benefits	5,389.71	6,115.35
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	818,389.46	842,949.99
		2XX	Personal Services - Employee Benefits	103,262.45	106,767.38
		3XX	Purchased Professional and Technical Services	35,500.00	20,500.00
		4XX	Purchased Property Services	7,462.48	8,764.77
		5XX	Other Purchased Services	4,738.23	5,089.88
		6XX	Supplies and Materials	48,276.29	61,514.57
		7XX	Property and Equipment Acquisition	26,577.64	24,419.22
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	89,340.71	94,157.19
		2XX	Personal Services - Employee Benefits	1,170.38	1,134.52
		5XX	Other Purchased Services	46,362.21	45,715.20
		6XX	Supplies and Materials	9,400.00	9,400.00
		810	Dues and Fees	17,195.00	16,505.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	257,035.20	277,486.03
		2XX	Personal Services - Employee Benefits	4,538.92	4,521.22
		3XX	Purchased Professional and Technical Services	0.00	507.00
		4XX	Purchased Property Services	9,090.40	9,636.13
		5XX	Other Purchased Services	147,247.91	155,293.12
		6XX	Supplies and Materials	44,080.20	44,688.50
		810	Dues and Fees	4,750.00	4,600.00

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

13,148,025.77 13,552,805.16



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,462,144.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,606,615.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,552,805.16	(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)					1,515,955.68	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	594,004.62	689,282.67
1190	Penalties and Interest on Taxes	5,440.24	4,770.69
1410	Individual Transportation Fees	6,189.98	3,501.25
1510	Interest Earnings	4,869.05	9,896.92
2220	County On-Schedule Trans Reimb	163,914.44	163,349.33
3210	State On-Schedule Trans Reimb	164,027.49	163,349.34
3440	State HB20/SB417 Prop Tax Reimb	3,376.32	2,571.72
3444	State School Block Grant	47,729.24	48,091.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		989,551.38	1,084,813.90

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	8,567.10	8,686.87
2XX	Personal Services - Employee Benefits	936.30	913.20
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	26,011.59	25,376.51
2XX	Personal Services - Employee Benefits	2,618.62	2,455.84
25XX	Support Services - Business		
1XX	Personal Services - Salaries	13,922.29	15,349.91
2XX	Personal Services - Employee Benefits	1,711.84	2,016.32
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	109,532.59	139,352.27
2XX	Personal Services - Employee Benefits	27,094.31	29,078.32
3XX	Purchased Professional and Technical Services	4,932.31	5,150.28
4XX	Purchased Property Services	26,605.98	25,046.79
5XX	Other Purchased Services	691,430.30	729,648.20
6XX	Supplies and Materials	9,966.13	21,006.69
7XX	Property and Equipment Acquisition	0.00	12,528.37
280	Special Education - Local and State		
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	4,161.28	3,991.43
2XX	Personal Services - Employee Benefits	495.14	465.44
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	16,730.94	9,764.86
2XX	Personal Services - Employee Benefits	4,804.88	417.13
3XX	Purchased Professional and Technical Services	141.57	368.31



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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			
		4XX	Purchased Property Services	2,513.46	5,907.35
		5XX	Other Purchased Services	2,240.28	5,244.79
		6XX	Supplies and Materials	3,917.33	5,460.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				958,334.24	1,048,229.13

Schedule of Changes Worksheet

Beginning Fund Balance					328,776.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,084,813.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,048,229.13	(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	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					365,360.92	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	75,778.31	73,634.40
1190 Penalties and Interest on Taxes	579.27	557.55
1510 Interest Earnings	5,011.55	14,519.63
3440 State HB20/SB417 Prop Tax Reimb	305.34	233.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	81,674.47	88,945.13

Schedule of Changes Worksheet

Beginning Fund Balance	316,635.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88,945.13	(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)	405,580.38	(5)



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12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	4,217.37	10,045.39
1611	National School Lunch Program	255,842.90	273,371.04
1632	Daily Adult Sales	17,792.76	18,508.49
1634	Daily Ala Carte Sales	341,278.67	369,413.36
3220	State Food Services Match	2,622.08	3,714.69
4550	Federal Child Nutrition	394,158.49	399,548.36

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

1,015,912.27 1,074,601.33

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	432,441.35	455,731.16
	2XX Personal Services - Employee Benefits	109,854.28	113,469.98
	4XX Purchased Property Services	9,365.62	11,150.48
	5XX Other Purchased Services	4,923.94	2,899.44
	6XX Supplies and Materials	419,057.91	490,393.81
	7XX Property and Equipment Acquisition	25,153.51	2,145.95

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

1,000,796.61 1,075,790.82

Schedule of Changes Worksheet

Beginning Fund Balance				194,964.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,074,601.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,075,790.82	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				193,775.25	(5)



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13 - Tuition Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	17,249.62	13,653.45
1190	Penalties and Interest on Taxes	134.64	123.94
1510	Interest Earnings	20.07	140.06
3440	State HB20/SB417 Prop Tax Reimb	32.08	27.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17,436.41</u>	<u>13,944.79</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	13,632.12	14,440.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>13,632.12</u>	<u>14,440.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				4,723.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				13,944.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				14,440.00	(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)				4,228.11	(5)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	10,220.73	23,817.82
2240 County Retirement Distribution	1,582,812.75	1,552,281.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,593,033.48	1,576,099.14

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	928,769.70	1,073,301.44
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	74,622.65	78,020.75
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	43,418.34	44,921.06
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	19,207.84	21,017.50
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	81,137.59	84,242.28
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	21,344.62	22,079.12
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	89,655.14	87,583.68
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	15,213.85	18,476.69
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	79,675.28	80,379.59
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	12,325.80	14,339.70
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,219.81	7,063.97
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,388.76	1,428.39
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	34.55	0.00



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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	13,864.44	14,576.30
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	36,276.10	37,839.78
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	57,735.23	63,374.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,482,889.70</u>	<u>1,648,645.03</u>

Schedule of Changes Worksheet

Beginning Fund Balance					673,130.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,576,099.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,648,645.03	(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)					600,584.99	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
224 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	11,512.96
228 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	50,406.00
234 Advanced Placement	
3290 State - Other State Grants	13,022.51
235 Student Enrichment	
1920 Contributions/Donations from Private Sources	1,011.00
236 Pepsi	
1900 Other Revenue from Local Sources	149.29
238 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	113,407.13
240 Job Coach	
1900 Other Revenue from Local Sources	2,017.04
241 C.R.I.S.S.	
1510 Interest Earnings	42,343.08
244 Aggregate Reim/Indirects	
1510 Interest Earnings	10,585.76
1900 Other Revenue from Local Sources	4,175.55
3630 OTO State Energy Cost Relief & Transportation	33,969.33
244 Subtotal	48,730.64
 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	 282,599.65

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

PRC Program Function Object	2006 Value
224 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language	
1XXX Instruction	
1XX Personal Services - Salaries	8,599.09
2XX Personal Services - Employee Benefits	2,913.87
224 Subtotal	11,512.96



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15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2006 Value
228	Vo Ed All Career & Tech Ed Programs			
1XX	Regular Education Programs - Elementary/Secondary			
25XX	Support Services - Business			
6XX	Supplies and Materials			750.00
391	State Career & Technical Ed Entitlement - Agriculture			
1XXX	Instruction			
2XX	Personal Services - Employee Benefits			5.88
6XX	Supplies and Materials			14,580.52
392	State Career & Technical Ed Entitlement - Marketing			
1XXX	Instruction			
6XX	Supplies and Materials			4,334.00
393	State Career & Technical Ed Entitlement - Health Occupati			
1XXX	Instruction			
6XX	Supplies and Materials			688.34
394	State Career & Technical Ed Entitlement - Family & Consu			
1XXX	Instruction			
6XX	Supplies and Materials			3,844.39
395	State Career & Technical Ed Entitlement - Technology Ed/			
1XXX	Instruction			
6XX	Supplies and Materials			6,390.49
396	State Career & Technical Ed Entitlement - Office Occupati			
1XXX	Instruction			
1XX	Personal Services - Salaries			440.00
2XX	Personal Services - Employee Benefits			3.64
6XX	Supplies and Materials			5,000.35
397	State Career & Technical Ed Entitlement - Trades & Indust			
1XXX	Instruction			
6XX	Supplies and Materials			48.34
	228 Subtotal			<hr/> 36,085.95
234	Advanced Placement			
329	State Miscellaneous Grants			
1XXX	Instruction			
5XX	Other Purchased Services			13,022.51



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
235 Student Enrichment	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	813.28
236 Pepsi	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
6XX Supplies and Materials	155.00
238 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	13,124.50
2XX Personal Services - Employee Benefits	2,110.00
3XX Purchased Professional and Technical Services	9,567.60
4XX Purchased Property Services	3,430.00
6XX Supplies and Materials	65,475.00
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	112.32
5XX Other Purchased Services	15,641.08
25XX Support Services - Business	
8XX Other Expenditures	3,115.00
27XX Student Transportation Services	
2XX Personal Services - Employee Benefits	21.46
5XX Other Purchased Services	814.43
238 Subtotal	113,411.39
240 Job Coach	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,508.78
2XX Personal Services - Employee Benefits	106.61
240 Subtotal	1,615.39
241 C.R.I.S.S.	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	5,316.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,600.00
	8,916.00
241 Subtotal	
243 National Science Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	386.14
244 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	1,260.00
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	762.00
4XX Purchased Property Services	500.00
5XX Other Purchased Services	902.37
6XX Supplies and Materials	6,031.86
7XX Property and Equipment Acquisition	717.68
910 Food Services	
31XX Food Services	
7XX Property and Equipment Acquisition	6,270.00
	16,443.91
244 Subtotal	
249 Legends Stadium	
8XX Community Services Programs	
33XX Community Services	
7XX Property and Equipment Acquisition	24,425.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 226,787.53



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,312,483.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					282,599.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					226,787.53	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,368,296.01	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
224 Title III Part A English Language Acquisition	11,512.96	11,512.96	0.00
228 Vo Ed All Career & Tech Ed Programs	50,406.00	36,085.95	14,320.05
234 Advanced Placement	13,022.51	13,022.51	0.00
235 Student Enrichment	1,011.00	813.28	197.72
236 Pepsi	149.29	155.00	-5.71
238 Vo Ed Carl Perkins Basic Grant	113,407.13	113,411.39	-4.26
240 Job Coach	2,017.04	1,615.39	401.65
241 C.R.I.S.S.	42,343.08	8,916.00	33,427.08
243 National Science Foundation	0.00	386.14	-386.14
244 Aggregate Reim/Indirects	48,730.64	16,443.91	32,286.73
249 Legends Stadium	0.00	24,425.00	-24,425.00
Total	<u>282,599.65</u>	<u>226,787.53</u>	<u>55,812.12</u>



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17 - Adult Education Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	79,491.79	82,051.12
1190	Penalties and Interest on Taxes	677.69	617.61
1510	Interest Earnings	668.84	1,425.51
3440	State HB20/SB417 Prop Tax Reimb	520.23	392.33

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

81,358.55 84,486.57

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	59,079.79	54,853.85
	2XX Personal Services - Employee Benefits	6,052.05	4,979.71
	3XX Purchased Professional and Technical Services	2,274.00	75.00
	6XX Supplies and Materials	1,500.00	4,752.65
	7XX Property and Equipment Acquisition	7,917.33	6,922.55
	24XX Support Services - School Administration		
	1XX Personal Services - Salaries	5,024.03	5,005.32
	2XX Personal Services - Employee Benefits	420.06	397.14

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

82,267.26 76,986.22

Schedule of Changes Worksheet

Beginning Fund Balance				29,708.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				84,486.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				76,986.22	(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)				37,208.70	(5)



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18 - Traffic Education Fund

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

PRC Revenue		2005 Value	2006 Value
1311	Driver's Education Fees	89,000.00	120,000.00
1510	Interest Earnings	3,928.97	9,297.15
1900	Other Revenue from Local Sources	0.00	4,445.36
3260	State Driver's Education Reimbursement	52,626.76	47,896.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>145,555.73</u>	<u>181,639.20</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	110,307.27	115,765.23
2XX	Personal Services - Employee Benefits	12,474.90	13,459.52
4XX	Purchased Property Services	5,337.83	1,793.57
5XX	Other Purchased Services	3,823.92	4,812.02
6XX	Supplies and Materials	8,491.16	8,977.88
7XX	Property and Equipment Acquisition	4,508.46	18,033.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>144,943.54</u>	<u>162,842.06</u>

Schedule of Changes Worksheet

Beginning Fund Balance		272,529.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		181,639.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		162,842.06	(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)		291,326.49	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	53.02	188.66
1910 Rentals	10,466.89	14,935.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,519.91	15,124.49

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	10,649.35	10,253.57
2XX Personal Services - Employee Benefits	366.37	209.39
3XX Purchased Professional and Technical Services	585.32	331.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,601.04	10,793.96

Schedule of Changes Worksheet

Beginning Fund Balance	5,146.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,124.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,793.96	(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)	9,477.27	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1.07	2.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.07	2.45

Schedule of Changes Worksheet

Beginning Fund Balance	58.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.45	(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)	60.78	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,885.03	4,974.00
3281 State Technology Aid	56,410.00	84,086.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>58,295.03</u>	<u>89,060.70</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		
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	22,070.43
2XX Personal Services - Employee Benefits	0.00	2,286.89
3XX Purchased Professional and Technical Services	0.00	871.77
6XX Supplies and Materials	0.00	4,917.70
7XX Property and Equipment Acquisition	0.00	54,795.25
28XX Support Services - Central		
3XX Purchased Professional and Technical Services	2,595.02	0.00
6XX Supplies and Materials	14,500.00	0.00
7XX Property and Equipment Acquisition	23,223.97	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>40,318.99</u>	<u>84,942.04</u>

Schedule of Changes Worksheet

Beginning Fund Balance	87,926.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	89,060.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,942.04	(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)	92,045.04	(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	949.16	1,282.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	949.16	1,282.37

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries	0.00	52,875.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	52,875.04

Schedule of Changes Worksheet

Beginning Fund Balance	51,598.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,282.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,875.04	(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)	5.97	(5)



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50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	329,467.86	2,257,714.95
1190	Penalties and Interest on Taxes	3,984.05	5,843.60
1510	Interest Earnings	11,445.69	57,966.50
1900	Other Revenue from Local Sources	135.59	0.00
3120	State Guaranteed Tax Base Aid	135,735.70	583,701.83
3440	State HB20/SB417 Prop Tax Reimb	3,507.67	2,445.54
5120	Proceeds from Refunding Bonds	926,900.00	68,012.48

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

1,411,176.56 2,975,684.90

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	29,316.13	29,749.45
	840 Principal On Debt	445,000.00	1,525,000.00
	850 Interest on Debt	34,850.00	2,026,439.03
	860 Agent Fees/Issuance Costs	775.00	1,075.00

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

509,941.13 3,582,263.48

Schedule of Changes Worksheet

Beginning Fund Balance				1,202,675.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,975,684.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,582,263.48	(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)				596,097.25	(5)



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60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	121,720.86	1,036,830.52
1900	Other Revenue from Local Sources	13,836.87	195.00
4700	Federal Miscellaneous Grants from other State Agencies	0.00	101,083.03
5110	Sale of Bonds	29,900,000.00	9,900,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>30,035,557.73</u>	<u>11,038,108.55</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		
	3XX Purchased Professional and Technical Services	918,423.24	2,804,049.15
	7XX Property and Equipment Acquisition	619,764.00	16,252,834.72
	8XX Other Expenditures	89,056.99	152,155.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,627,244.23</u>	<u>19,209,039.15</u>

Schedule of Changes Worksheet

Beginning Fund Balance				28,453,518.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				11,038,108.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				19,209,039.15	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				20,282,587.40	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	836,254.25	834,387.77
1190 Penalties and Interest on Taxes	7,949.70	6,670.40
1510 Interest Earnings	21,708.99	53,486.22
1900 Other Revenue from Local Sources	0.00	6,287.51
3440 State HB20/SB417 Prop Tax Reimb	3,257.34	2,405.28
3445 State Combined Fund School Block Grant	121,546.94	122,470.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	990,717.22	1,025,707.88

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	85,041.41	7,061.90
7XX Property and Equipment Acquisition	337,690.84	227,145.34
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	710.00	136,476.03
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	51,689.11	43,920.27
7XX Property and Equipment Acquisition	433,296.65	628,258.57
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	81,340.35	0.00
910 Food Services		
31XX Food Services		
7XX Property and Equipment Acquisition	3,179.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	992,947.36	1,042,862.11



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,486,020.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,025,707.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,042,862.11	(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)						1,468,866.73	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	423.34	2,492.98
1920 Contributions/Donations from Private Sources	1,252.00	73,641.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,675.34</u>	<u>76,133.98</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		
8XX Other Expenditures	630.00	3,445.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>630.00</u>	<u>3,445.95</u>

Schedule of Changes Worksheet

Beginning Fund Balance	24,141.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,133.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,445.95	(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)	96,829.64	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	833,271.92	915,078.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	833,271.92	915,078.64

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	816,263.81	825,545.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	816,263.81	825,545.36

Schedule of Changes Worksheet

Beginning Fund Balance	530,146.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	915,078.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	825,545.36	(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)	619,680.07	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	327,113.90	300,011.50
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	842,949.99
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	12,593.47	8,599.09
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	6,157,177.60	6,502,798.15
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	149,465.58	220,436.35
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	3,772.44	403.83
XX	XXX 26XX	41X Energy Utility Services	451,671.96	453,407.80
XX	XXX 4XXX	710 Land	726,401.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	376,659.65	16,652,074.15
XX	XXX 4XXX	73X Major Equipment-New	0.00	229,019.14
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	13,632.12	14,440.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	350,381.46
b. Related Services Block Grant Entitlement	116,776.98
c. Total Entitlements Subject to Reversion	467,158.44

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)]	621,320.72
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	863,621.11
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%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	546,960.06	0.00	0.00	0.00	
280	1XXX	2XX	113,061.49	0.00	0.00	0.00	
280	1XXX	3XX	21,070.00	0.00	0.00	0.00	
280	1XXX	4XX	35.00	0.00	0.00	0.00	
280	1XXX	5XX	1,861.92	0.00	0.00	0.00	
280	1XXX	6XX	9,952.42	0.00	0.00	0.00	
280	1XXX	7XX	2,485.01	0.00	0.00	0.00	
280	21XX	1XX	106,920.79	0.00	0.00	0.00	
280	21XX	2XX	9,124.01	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	46,035.06	0.00	0.00	0.00	
280	24XX	2XX	6,115.35	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			863,621.11	0.00	0.00	0.00	863,621.11



Trustees' Financial Summary

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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.



Trustees' Financial Summary

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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	763,737.00	0.00	0.00	0.00	763,737.00
Buildings	11,131,467.67	0.00	501,646.60	5,626.57	11,627,487.70
Machinery And Equipment	1,538,493.69	0.00	235,601.08	0.00	1,774,094.77
Construction in Progress	936,685.98	0.00	19,100,641.46	0.00	20,037,327.44
Totals at historical cost	14,370,384.34	0.00	19,837,889.14	5,626.57	34,202,646.91
Less Accumulated depreciation for:					
Building Accum	4,641,338.12	0.00	270,351.57	0.00	4,911,689.69
Machinery And Equipment Accum	953,245.95	0.00	96,222.82	0.00	1,049,468.77
Total accumulated depreciation	5,594,584.07	0.00	366,574.39	0.00	5,961,158.46
Governmental activities, capital assets, net	8,775,800.27	0.00	19,471,314.75	5,626.57	28,241,488.45

* 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	0.00	0.00	0.00
Total Depreciation for FY2006	0.00	0.00	0.00



Trustees' Financial Summary

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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	460,000.00	0.00	460,000.00	0.00	0.00	0.00	0.00
3/15/2005 Issue	0.00	29,900,000.00	670,000.00	0.00	29,230,000.00	1,055,000.00	28,175,000.00
9/27/2005 Issue	0.00	9,900,000.00	395,000.00	0.00	9,505,000.00	325,000.00	9,180,000.00
Compensated	1,057,535.92	104,233.28	0.00	0.00	1,161,769.20	0.00	1,161,769.20
Loans	645,313.54	0.00	0.00	61,357.41	583,956.13	0.00	583,956.13
Other	569,488.48	16,962.71	0.00	0.00	586,451.19	0.00	586,451.19
Total Governmental Activity							
Long-Term Liabilities	2,732,337.94	39,921,195.99	1,525,000.00	61,357.41	41,067,176.52	1,380,000.00	39,687,176.52

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

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