



Trustees' Financial Summary

FY2005-06

Submit ID: 0312-47488557

**15 Flathead County
0312 Columbia Falls Elem**

Due Dates:

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

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Susan Fleming

Phone #: (406) 892-6550

(Signature)

(Date)

Chair, Board of Trustees Jill Rocksund

(Signature)

(Date)

County Superintendent Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

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 #
010	Coca Cola Agreement	LOCAL	N/A	
012	Canyon Microsoft Grant	LOCAL		
013	E-Rate Reimbursement	LOCAL	N/A	
016	Medicaid Reimbursement (IEP)	LOCAL	N/A	
020	Kids on the Block	LOCAL	N/A	
022	Tracy Donation	LOCAL	N/A	
023	Mentor Program	LOCAL	N/A	
026	Ruder Endowment - Ruder Elem.	LOCAL	N/A	
027	Ruder Endowment - Glacier Gateway	LOCAL	N/A	
028	Ruder Endowment - Canyon Elem.	LOCAL	N/A	
029	Ruder Endowment - Junior High	LOCAL	N/A	
034	Glacier Gateway Library Endowment	LOCAL	N/A	
035	Ruder Elem. Library Endowment	LOCAL	N/A	
036	Canyon Elem. Library Endowment	LOCAL	N/A	
037	J.H. Library Endowment	LOCAL	N/A	
051	Indirect Costs	LOCAL	N/A	
053	Walk to School Grant	LOCAL	N/A	
055	Pamida School Supplies	LOCAL	N/A	
056	Ruder Reading Renaissance	LOCAL	N/A	
057	Jordon Fundamentals	LOCAL	N/A	
058	Exxon Mobile Canyon Grant	LOCAL	N/A	
059	Energy Cost Relief	STATE	N/A	
060	CSCT Medicaid Reimbursement	LOCAL	N/A	
070	District 800 Monies	LOCAL	N/A	
090	Medicaid-MAC	LOCAL	N/A	
106	FY 06 Gifted & Talented	STATE	15-0312-1306	
145	FY05 Title II Part A	FEDERAL	15-0312-14-05	84.367
146	FY06 Title II Part A	FEDERAL	15-0312-14-06	84.367
165	FY05 Title IV	FEDERAL	15-0312-16-05	84.186A
166	FY06 Title IV	FEDERAL	15-0312-06-06	84.186A
200	Autism Program	LOCAL	N/A	
210	Severe Comm. (Autism) Program	LOCAL	N/A	
211	Autism Program Dissolution	LOCAL	N/A	
230	Medicaid Reimbursement - Autism	LOCAL	N/A	
256	Students with Significant Needs	STATE	15-0312-76-06-PII	
315	Title I, Part A, Improving Basic Programs	FEDERAL	15-0312-31-05	84.010A
316	Title I, Part A, Improving Basic Programs	FEDERAL	15-0312-31-06	84.010A
326	Tobacco Use Prevention	STATE	15-0312-98-06	
375	Title I, Part A, Improvement Grants	FEDERAL	15-0312-37-05	84.010
376	Title I Improvement Planning	FEDERAL	15-0312-37-06	84.010A
395	Title V Part A	FEDERAL	15-0312-39-05	84.298
396	Title V Part A FY06	FEDERAL	15-0312-39-06	84.298



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PRC	Title	Project Type	Project Number	CFDA #
605	Title II, Part D, Ed Technology	FEDERAL	15-0312-60-05	84.318
606	Title II, Part D, Ed Technology	FEDERAL	15-0312-60-06	84.318
776	IDEA Part B	FEDERAL	15-0312-77-	84.027
796	IDEA Preschool	FEDERAL	15-0312-79-	84.173A
896	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	15-0312-99-06	84.358B



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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)	1,011,783.71	122,587.03	186,392.63	
02	Taxes Receivable - Real and Personal (120-149)	300,262.26	21,579.81	8,052.84	
03	Taxes Receivable - Protested (150-159)	17,075.70	1,228.78	439.28	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	15,151.40			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,344,273.07	145,395.62	194,884.75	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	96,573.21	9,014.60		
25	Deferred Revenue (680)	317,337.96	22,808.59	8,492.12	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	413,911.17	31,823.19	8,492.12	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	263,701.70	75.75	137,449.83	
48	Fund Balance for Budget (961-970)	666,660.20	113,496.68	48,942.80	
52	TOTAL FUND BALANCE/EQUITY	930,361.90	113,572.43	186,392.63	
53	TOTAL LIABILITIES AND FUND BALANCE	1,344,273.07	145,395.62	194,884.75	



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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)	-1,146.14	414,352.93	164,888.82	
02	Taxes Receivable - Real and Personal (120-149)	8,185.30			
03	Taxes Receivable - Protested (150-159)	442.27			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			38,114.54	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,481.43	414,352.93	203,003.36	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		15,097.67	7,918.96	
25	Deferred Revenue (680)	8,627.57		4,151.95	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,627.57	15,097.67	12,070.91	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			5,663.34	
48	Fund Balance for Budget (961-970)	-1,146.14	399,255.26	185,269.11	
52	TOTAL FUND BALANCE/EQUITY	-1,146.14	399,255.26	190,932.45	
53	TOTAL LIABILITIES AND FUND BALANCE	7,481.43	414,352.93	203,003.36	



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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)			8,757.24	60,498.73
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			8,757.24	60,498.73
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)			8,757.24	60,498.73
52	TOTAL FUND BALANCE/EQUITY			8,757.24	60,498.73
53	TOTAL LIABILITIES AND FUND BALANCE			8,757.24	60,498.73



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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)			161,688.57	
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			161,688.57	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)			161,688.57	
52	TOTAL FUND BALANCE/EQUITY			161,688.57	
53	TOTAL LIABILITIES AND FUND BALANCE			161,688.57	



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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)	79,986.57	26,761.34	85,255.96	269,469.53
02	Taxes Receivable - Real and Personal (120-149)				93,537.64
03	Taxes Receivable - Protested (150-159)				5,500.00
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	79,986.57	26,761.34	85,255.96	368,507.17
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				99,037.64
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				99,037.64
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			444.86	
38	Reserve for Endowments (954)			84,811.10	
48	Fund Balance for Budget (961-970)	79,986.57	26,761.34		269,469.53
52	TOTAL FUND BALANCE/EQUITY	79,986.57	26,761.34	85,255.96	269,469.53
53	TOTAL LIABILITIES AND FUND BALANCE	79,986.57	26,761.34	85,255.96	368,507.17



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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)	380,370.95	247,147.43		
02	Taxes Receivable - Real and Personal (120-149)		20.05		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	380,370.95	247,167.48		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		20.05		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		20.05		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	380,370.95	247,147.43		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	380,370.95	247,147.43		
53	TOTAL LIABILITIES AND FUND BALANCE	380,370.95	247,167.48		



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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)			1,921,401.28	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			9,427.85	
06	Other Current Assets (190-210)			13,540.01	
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			1,944,369.14	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			304,600.00	
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			304,600.00	
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			1,639,769.14	
53	TOTAL LIABILITIES AND FUND BALANCE			1,944,369.14	



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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)				
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)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	2,186,746.80	2,307,308.22
1112	District Levy - Personal Property	88,683.19	109,478.82
1113	District Levy - Heavy Motor Vehicles	16,319.13	17,048.93
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	160,166.28	66.22
1190	Penalties and Interest on Taxes	17,820.68	18,300.59
1510	Interest Earnings	15,325.89	38,200.22
1900	Other Revenue from Local Sources	1,858.92	4,727.88
3110	Direct State Aid	3,204,228.91	3,410,765.62
3115	State Spec Ed Allowable Cost Pymt to Districts	422,639.47	444,461.94
3120	State Guaranteed Tax Base Aid	1,242,765.16	1,350,322.95
3440	State HB20/SB417 Prop Tax Reimb	34,692.45	26,543.78
3444	State School Block Grant	369,784.98	372,595.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,761,031.86	8,099,820.52

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	3,409,494.57	3,602,351.81
2XX	Personal Services - Employee Benefits	531,071.25	558,845.95
3XX	Purchased Professional and Technical Services	375.00	463.76
4XX	Purchased Property Services	1,051.60	195.75
5XX	Other Purchased Services	8,237.46	5,218.99
6XX	Supplies and Materials	171,043.42	101,332.87
8XX	Other Expenditures	40.00	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	252,542.56	264,307.80
2XX	Personal Services - Employee Benefits	45,623.60	44,002.53
3XX	Purchased Professional and Technical Services	551.62	0.00
5XX	Other Purchased Services	1,265.74	827.53
6XX	Supplies and Materials	2,954.40	2,466.80
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	1,773.26	2,815.00
2XX	Personal Services - Employee Benefits	262.54	283.23
3XX	Purchased Professional and Technical Services	409.89	0.00
4XX	Purchased Property Services	375.00	0.00
5XX	Other Purchased Services	579.27	600.33
6XX	Supplies and Materials	13,379.01	180,020.34
810	Dues and Fees	0.00	143.38



Trustees' Financial Summary

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15 Flathead County 0312 Columbia Falls 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				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	212,448.00	212,907.43
		2XX	Personal Services - Employee Benefits	44,756.42	44,440.05
		4XX	Purchased Property Services	1,802.50	1,696.00
		5XX	Other Purchased Services	99.00	0.00
		6XX	Supplies and Materials	11,062.09	16,386.22
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	83,221.05	86,799.62
		2XX	Personal Services - Employee Benefits	13,161.78	13,455.16
		3XX	Purchased Professional and Technical Services	12,363.88	21,563.47
		4XX	Purchased Property Services	50.25	0.00
		5XX	Other Purchased Services	27,216.85	27,060.01
		6XX	Supplies and Materials	3,786.34	3,303.37
		810	Dues and Fees	6,141.89	13,200.34
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	427,567.28	448,829.55
		2XX	Personal Services - Employee Benefits	72,057.46	68,335.12
		3XX	Purchased Professional and Technical Services	396.00	433.00
		4XX	Purchased Property Services	10,526.20	6,570.75
		5XX	Other Purchased Services	14,499.01	13,471.31
		6XX	Supplies and Materials	11,996.06	4,145.94
		810	Dues and Fees	2,180.00	1,950.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	134,969.30	134,566.56
		2XX	Personal Services - Employee Benefits	6,244.23	22,407.67
		3XX	Purchased Professional and Technical Services	797.47	26.80
		4XX	Purchased Property Services	31,629.00	34,866.53
		5XX	Other Purchased Services	20,886.61	8,048.09
		6XX	Supplies and Materials	19,804.64	10,856.49
		7XX	Property and Equipment Acquisition	0.00	10,889.51
		810	Dues and Fees	0.00	217.36
		8XX	Other Expenditures	65.26	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	425,475.05	456,688.84
		2XX	Personal Services - Employee Benefits	123,017.71	105,067.60
		3XX	Purchased Professional and Technical Services	14,151.91	5,162.46
		4XX	Purchased Property Services	390,688.15	314,191.09
		5XX	Other Purchased Services	38,254.34	35,182.17
		6XX	Supplies and Materials	77,210.45	119,058.00
		7XX	Property and Equipment Acquisition	23,682.05	10,105.00
		8XX	Other Expenditures	20,023.44	21,414.75



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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				
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	16,395.00	12,590.90
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	534,512.93	610,418.98
		2XX	Personal Services - Employee Benefits	109,216.59	132,234.60
		5XX	Other Purchased Services	0.00	55.29
		6XX	Supplies and Materials	843.91	1,525.68
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	117,698.64	124,492.80
		2XX	Personal Services - Employee Benefits	16,773.46	21,479.86
		3XX	Purchased Professional and Technical Services	1,176.00	5,195.40
		5XX	Other Purchased Services	10.80	392.26
		6XX	Supplies and Materials	29.76	374.48
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	36,784.72	43,547.10
		2XX	Personal Services - Employee Benefits	5,425.47	5,567.64
		3XX	Purchased Professional and Technical Services	1,647.00	0.00
		4XX	Purchased Property Services	462.00	594.00
		5XX	Other Purchased Services	802.99	814.73
		6XX	Supplies and Materials	291.48	1,111.33
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	472.72	795.90
		2XX	Personal Services - Employee Benefits	40.28	54.09
		5XX	Other Purchased Services	98.33	239.52
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	3,249.50	3,363.25
		2XX	Personal Services - Employee Benefits	23.40	19.16
		5XX	Other Purchased Services	1,999.95	1,909.34
		6XX	Supplies and Materials	450.00	193.36
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	939.69	755.84
		2XX	Personal Services - Employee Benefits	83.05	52.38
		5XX	Other Purchased Services	276.66	237.84
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,259.36	4,304.96
		2XX	Personal Services - Employee Benefits	30.74	24.45
		3XX	Purchased Professional and Technical Services	40.00	0.00
		5XX	Other Purchased Services	0.00	5.53



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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
710	School Sponsored		Extracurricular Activities		
		34XX	Extracurricular - Activities		
720	School Sponsored		Athletics		
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	3,826.04	3,115.58
		2XX	Personal Services - Employee Benefits	336.03	213.93
		5XX	Other Purchased Services	1,345.21	1,341.07
		35XX	Extracurricular - Athletics		
		1XX	Personal Services - Salaries	35,057.44	39,212.45
		2XX	Personal Services - Employee Benefits	252.65	222.92
		3XX	Purchased Professional and Technical Services	1,355.95	446.50
		5XX	Other Purchased Services	167.26	267.74
		6XX	Supplies and Materials	5,854.82	3,165.46
		810	Dues and Fees	80.00	0.00
910	Food Services				
		31XX	Food Services		
		6XX	Supplies and Materials	30,000.00	17,000.00
999	Undistributed				
		61XX	Operating Transfers to Other Funds		
		910	Operating Transfers to Other Funds	21,749.86	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,677,321.55</u>	<u>8,079,508.65</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					815,248.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,099,820.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,079,508.65	(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	263,701.70	Less Last Year	168,900.15	(4b)	94,801.55	
					94,801.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					930,361.90	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	188,534.37	163,949.37
1112	District Levy - Personal Property	8,613.02	8,840.60
1113	District Levy - Heavy Motor Vehicles	1,356.25	1,415.90
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,912.30	0.81
1190	Penalties and Interest on Taxes	1,515.51	1,516.64
1510	Interest Earnings	1,445.28	2,979.48
1900	Other Revenue from Local Sources	308.62	278.19
2220	County On-Schedule Trans Reimb	97,135.94	97,868.22
3210	State On-Schedule Trans Reimb	97,135.94	98,046.51
3440	State HB20/SB417 Prop Tax Reimb	4,263.20	3,280.87
3444	State School Block Grant	8,644.53	8,710.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>413,864.96</u>	<u>386,886.82</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	5,213.28	5,415.96
2XX	Personal Services - Employee Benefits	445.84	450.06
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	30,183.45	32,093.45
2XX	Personal Services - Employee Benefits	4,548.41	4,440.31
25XX	Support Services - Business		
1XX	Personal Services - Salaries	4,218.85	4,440.76
2XX	Personal Services - Employee Benefits	534.61	547.11
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	195,846.04	210,961.28
2XX	Personal Services - Employee Benefits	35,692.69	36,602.89
3XX	Purchased Professional and Technical Services	1,140.67	2,767.23
4XX	Purchased Property Services	14,170.49	12,174.67
5XX	Other Purchased Services	23,292.55	22,168.12
6XX	Supplies and Materials	45,834.27	56,002.93
810	Dues and Fees	32.16	71.42
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	12,943.66	14,523.93
2XX	Personal Services - Employee Benefits	1,133.93	1,010.32
4XX	Purchased Property Services	0.00	751.99
6XX	Supplies and Materials	5,197.72	5,768.72



Trustees' Financial Summary

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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		

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

380,428.62	410,191.15
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Schedule of Changes Worksheet

Beginning Fund Balance	138,430.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	386,886.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	410,191.15	(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 75.75 Less Last Year 1,629.55 (4b)	-1,553.80	
	-1,553.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	113,572.43	(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
1111	District Levy - Real Property	41,944.07	63,253.48
1112	District Levy - Personal Property	1,721.71	2,226.87
1113	District Levy - Heavy Motor Vehicles	304.44	318.77
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	923.54	2.90
1190	Penalties and Interest on Taxes	285.31	378.95
1510	Interest Earnings	3,609.40	7,486.67
3440	State HB20/SB417 Prop Tax Reimb	1,242.36	986.75

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

50,030.83	74,654.39
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	492.44	256,441.83

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

492.44	256,441.83
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Schedule of Changes Worksheet

Beginning Fund Balance				230,730.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				74,654.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				256,441.83	(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	137,449.83	Less Last Year	0.00	(4b)	137,449.83
					137,449.83 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					186,392.63 (5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	46,449.28	63,506.32
1112 District Levy - Personal Property	1,877.67	2,390.52
1113 District Levy - Heavy Motor Vehicles	334.87	350.42
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	987.69	0.42
1190 Penalties and Interest on Taxes	404.87	413.57
1510 Interest Earnings	118.85	466.83
3440 State HB20/SB417 Prop Tax Reimb	266.36	265.96

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

50,439.59	67,394.04
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	520.00	980.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	51,688.00	68,250.00

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

52,208.00	69,230.00
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Schedule of Changes Worksheet

Beginning Fund Balance	689.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,394.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69,230.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-1,146.14	(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	6,925.82	13,701.08
2240 County Retirement Distribution	886,404.93	980,228.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	893,330.75	993,929.30

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	510,685.01	543,016.56
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	37,107.77	38,904.90
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	5,619.55	4,682.42
222X Educational Media Services		
2XX Personal Services - Employee Benefits	32,998.31	33,156.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,949.85	13,233.65
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	67,887.86	71,662.10
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	21,727.19	20,237.50
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	62,538.50	66,247.90
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	25,725.34	28,457.62
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	93,688.47	113,093.55
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	21,481.27	22,659.10
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,284.28	6,519.22
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	736.94	802.21
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,906.34	2,166.69



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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
280	Special Education - Local and State				
	27XX		Student Transportation Services		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	488.70	507.00
360	State Gifted & Talented Reimbursement				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	4.71	404.96
361	Services for Significant Needs Students				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,092.26	626.30
710	School Sponsored Extracurricular Activities				
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	117.81	93.74
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	647.97	654.58
720	School Sponsored Athletics				
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	484.40	394.91
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	5,220.59	5,967.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>912,393.12</u>	<u>973,488.87</u>



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					378,814.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					993,929.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					973,488.87	(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)					399,255.26	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
010 Coca Cola Agreement	
1510 Interest Earnings	133.37
1900 Other Revenue from Local Sources	30,000.00
010 Subtotal	30,133.37
012 Canyon Microsoft Grant	
1510 Interest Earnings	49.99
1920 Contributions/Donations from Private Sources	1,052.10
012 Subtotal	1,102.09
013 E-Rate Reimbursement	
1510 Interest Earnings	208.58
1900 Other Revenue from Local Sources	24,808.91
013 Subtotal	25,017.49
016 Medicaid Reimbursement (IEP)	
1510 Interest Earnings	577.89
1900 Other Revenue from Local Sources	629.19
3355 Medicaid - Miscellaneous	61,531.83
016 Subtotal	62,738.91
020 Kids on the Block	
1510 Interest Earnings	44.74
022 Tracy Donation	
1510 Interest Earnings	94.05
023 Mentor Program	
1510 Interest Earnings	56.83
034 Glacier Gateway Library Endowment	
1510 Interest Earnings	38.24
1920 Contributions/Donations from Private Sources	1,050.95
034 Subtotal	1,089.19
035 Ruder Elem. Library Endowment	
1510 Interest Earnings	53.34
1920 Contributions/Donations from Private Sources	293.26
035 Subtotal	346.60



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
036 Canyon Elem. Library Endowment	
1510 Interest Earnings	33.93
1920 Contributions/Donations from Private Sources	293.26
036 Subtotal	327.19
037 J.H. Library Endowment	
1510 Interest Earnings	15.92
1920 Contributions/Donations from Private Sources	427.40
037 Subtotal	443.32
051 Indirect Costs	
1510 Interest Earnings	170.71
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,253.00
051 Subtotal	1,423.71
053 Walk to School Grant	
1510 Interest Earnings	40.75
055 Pamida School Supplies	
1510 Interest Earnings	17.99
1920 Contributions/Donations from Private Sources	185.00
055 Subtotal	202.99
056 Ruder Reading Renaissance	
1510 Interest Earnings	58.98
1920 Contributions/Donations from Private Sources	3,210.32
056 Subtotal	3,269.30
057 Jordan Fundamentals	
1510 Interest Earnings	94.02
1920 Contributions/Donations from Private Sources	2,500.00
057 Subtotal	2,594.02
058 Exxon Mobile Canyon Grant	
1510 Interest Earnings	7.78
1920 Contributions/Donations from Private Sources	500.00
058 Subtotal	507.78



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
059 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	22,068.65
060 CSCT Medicaid Reimbursement	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	66,105.81
070 District 800 Monies	
1510 Interest Earnings	36.06
1900 Other Revenue from Local Sources	146.08
070 Subtotal	182.14
090 Medicaid-MAC	
1510 Interest Earnings	677.25
3357 Montana Administrative Claiming Reimbursement	44,484.71
090 Subtotal	45,161.96
106 FY 06 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	4,122.42
146 FY06 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	250,346.21
166 FY06 Title IV	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	22,399.23
210 Severe Comm. (Autism) Program	
1320 Tuition from Schl Dists Within State	210,332.21
211 Autism Program Dissolution	
1510 Interest Earnings	35.46
9710 Residual Equity Transfers In	19,437.64
211 Subtotal	19,473.10
230 Medicaid Reimbursement - Autism	
1510 Interest Earnings	533.86
3355 Medicaid - Miscellaneous	4,282.57
230 Subtotal	4,816.43
256 Students with Significant Needs	
3610 Services for Significant Needs Students	10,000.00
315 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	21,100.42
316 Title I, Part A, Improving Basic Programs	



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
4200 Title I, Part A, Improving Basic Programs	760,667.53
326 Tobacco Use Prevention	
3290 State - Other State Grants	7,971.00
375 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	16,303.32
376 Title I Improvement Planning	
4220 Title I, Part A, Improvement Grants	20,000.00
395 Title V Part A	
4350 Title V, Part A, Innovative Programs	807.96
396 Title V Part A FY06	
4350 Title V, Part A, Innovative Programs	14,815.00
605 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,821.66
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	23,286.32
776 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	521,435.63
796 IDEA Preschool	
4570 IDEA Preschool	17,876.00
896 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	50,956.00

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

2,243,481.33

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

PRC Program Function Object	2006 Value
010 Coca Cola Agreement	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
1XX Personal Services - Salaries	1,656.00
2XX Personal Services - Employee Benefits	2.90
6XX Supplies and Materials	3,063.36
7XX Property and Equipment Acquisition	15,795.00
010 Subtotal	20,517.26



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
012 Canyon Microsoft Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	489.98
013 E-Rate Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	12,450.49
2XX Personal Services - Employee Benefits	1,309.77
6XX Supplies and Materials	1,495.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	275.20
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	193.87
	15,724.33
013 Subtotal	
016 Medicaid Reimbursement (IEP)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	72.00
2XX Personal Services - Employee Benefits	0.41
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	8,489.94
4XX Purchased Property Services	180.00
5XX Other Purchased Services	341.23
6XX Supplies and Materials	28,557.02
8XX Other Expenditures	1,586.00
27XX Student Transportation Services	
5XX Other Purchased Services	436.85
	39,663.45
016 Subtotal	
034 Glacier Gateway Library Endowment	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	1,210.09



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
035 Ruder Elem. Library Endowment	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	542.15
036 Canyon Elem. Library Endowment	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	580.85
037 J.H. Library Endowment	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	545.32
051 Indirect Costs	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	1,741.99
056 Ruder Reading Renaissance	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,761.51
057 Jordon Fundamentals	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	180.00
2XX Personal Services - Employee Benefits	1.02
6XX Supplies and Materials	2,057.73
27XX Student Transportation Services	
1XX Personal Services - Salaries	170.90
2XX Personal Services - Employee Benefits	11.84
5XX Other Purchased Services	76.00
057 Subtotal	2,497.49



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
058 Exxon Mobile Canyon Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	449.49
059 Energy Cost Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	22,068.65
060 CSCT Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	66,105.94
070 District 800 Monies	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	141.74
090 Medicaid-MAC	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,474.84
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	16,298.12
2XX Personal Services - Employee Benefits	3,520.06
6XX Supplies and Materials	2,743.39
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	962.00
24XX Support Services - School Administration	
5XX Other Purchased Services	150.00
810 Dues and Fees	500.00
090 Subtotal	27,648.41



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
106 FY 06 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	2,700.00
2XX Personal Services - Employee Benefits	10.22
5XX Other Purchased Services	201.00
6XX Supplies and Materials	1,211.20
	4,122.42
106 Subtotal	
146 FY06 Title II Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	14,022.83
2XX Personal Services - Employee Benefits	2,216.96
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	178,889.45
2XX Personal Services - Employee Benefits	55,216.97
	250,346.21
146 Subtotal	
166 FY06 Title IV	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	5,222.44
2XX Personal Services - Employee Benefits	803.56
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,500.00
2XX Personal Services - Employee Benefits	237.85
3XX Purchased Professional and Technical Services	10,100.00
5XX Other Purchased Services	2,694.57
6XX Supplies and Materials	587.81
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,253.00
	22,399.23
166 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
210 Severe Comm. (Autism) Program	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	129,804.00
2XX Personal Services - Employee Benefits	42,978.25
6XX Supplies and Materials	1,141.35
21XX Support Services - Students	
1XX Personal Services - Salaries	25,716.57
2XX Personal Services - Employee Benefits	3,573.63
3XX Purchased Professional and Technical Services	2,285.64
6XX Supplies and Materials	4,798.17
24XX Support Services - School Administration	
2XX Personal Services - Employee Benefits	34.60
	<hr/>
210 Subtotal	210,332.21
230 Medicaid Reimbursement - Autism	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	294.00
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	2,046.78
6XX Supplies and Materials	892.15
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	556.60
2XX Personal Services - Employee Benefits	42.20
	<hr/>
230 Subtotal	3,831.73
256 Students with Significant Needs	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	4,027.52
2XX Personal Services - Employee Benefits	23.22
3XX Purchased Professional and Technical Services	3,555.78
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	2,393.48
	<hr/>
256 Subtotal	10,000.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
315 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	6.82
6XX Supplies and Materials	20.00
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	2,895.26
6XX Supplies and Materials	17,118.34
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,060.00
	21,100.42
315 Subtotal	
316 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	526,379.98
2XX Personal Services - Employee Benefits	181,870.94
5XX Other Purchased Services	3,008.33
6XX Supplies and Materials	25,647.06
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	420.00
2XX Personal Services - Employee Benefits	53.34
3XX Purchased Professional and Technical Services	352.84
5XX Other Purchased Services	18,846.49
6XX Supplies and Materials	4,088.55
	760,667.53
316 Subtotal	
326 Tobacco Use Prevention	
329 State Miscellaneous Grants	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	105.69
6XX Supplies and Materials	7,865.31
	7,971.00
326 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
375 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
5XX Other Purchased Services	518.63
6XX Supplies and Materials	15,784.69
	16,303.32
375 Subtotal	
376 Title I Improvement Planning	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	20,000.00
395 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	807.96
396 Title V Part A FY06	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	14,815.00
605 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	3,800.00
2XX Personal Services - Employee Benefits	21.66
	3,821.66
605 Subtotal	
606 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
2XX Personal Services - Employee Benefits	562.54
6XX Supplies and Materials	19,990.07
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	2,498.00
5XX Other Purchased Services	235.71



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
606 Subtotal	23,286.32
776 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	263,514.10
2XX Personal Services - Employee Benefits	91,221.71
21XX Support Services - Students	
1XX Personal Services - Salaries	81,669.37
2XX Personal Services - Employee Benefits	31,203.76
3XX Purchased Professional and Technical Services	13,791.50
24XX Support Services - School Administration	
1XX Personal Services - Salaries	25,749.49
2XX Personal Services - Employee Benefits	9,486.70
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	4,799.00
776 Subtotal	521,435.63
796 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	11,007.85
2XX Personal Services - Employee Benefits	6,796.15
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	72.00
796 Subtotal	17,876.00
896 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	43,961.69
2XX Personal Services - Employee Benefits	6,994.31
896 Subtotal	50,956.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 2,161,761.29



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15 - Miscellaneous Programs Fund



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						211,825.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,243,481.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,161,761.29	(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	5,663.34	Less Last Year	108,276.48	(4b)	-102,613.14		
						-102,613.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						190,932.45	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 Coca Cola Agreement	30,133.37	20,517.26	9,616.11
012 Canyon Microsoft Grant	1,102.09	489.98	612.11
013 E-Rate Reimbursement	25,017.49	15,724.33	9,293.16
016 Medicaid Reimbursement (IEP)	62,738.91	39,663.45	23,075.46
020 Kids on the Block	44.74	0.00	44.74
022 Tracy Donation	94.05	0.00	94.05
023 Mentor Program	56.83	0.00	56.83
034 Glacier Gateway Library Endowment	1,089.19	1,210.09	-120.90
035 Ruder Elem. Library Endowment	346.60	542.15	-195.55
036 Canyon Elem. Library Endowment	327.19	580.85	-253.66
037 J.H. Library Endowment	443.32	545.32	-102.00
051 Indirect Costs	1,423.71	1,741.99	-318.28
053 Walk to School Grant	40.75	0.00	40.75
055 Pamida School Supplies	202.99	0.00	202.99
056 Ruder Reading Renaissance	3,269.30	1,761.51	1,507.79
057 Jordon Fundamentals	2,594.02	2,497.49	96.53
058 Exxon Mobile Canyon Grant	507.78	449.49	58.29
059 Energy Cost Relief	22,068.65	22,068.65	0.00
060 CSCT Medicaid Reimbursement	66,105.81	66,105.94	-0.13
070 District 800 Monies	182.14	141.74	40.40
090 Medicaid-MAC	45,161.96	27,648.41	17,513.55
106 FY 06 Gifted & Talented	4,122.42	4,122.42	0.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 FY06 Title II Part A	250,346.21	250,346.21	0.00
166 FY06 Title IV	22,399.23	22,399.23	0.00
210 Severe Comm. (Autism) Program	210,332.21	210,332.21	0.00
211 Autism Program Dissolution	19,473.10	0.00	19,473.10
230 Medicaid Reimbursement - Autism	4,816.43	3,831.73	984.70
256 Students with Significant Needs	10,000.00	10,000.00	0.00
315 Title I, Part A, Improving Basic Programs	21,100.42	21,100.42	0.00
316 Title I, Part A, Improving Basic Programs	760,667.53	760,667.53	0.00
326 Tobacco Use Prevention	7,971.00	7,971.00	0.00
375 Title I, Part A, Improvement Grants	16,303.32	16,303.32	0.00
376 Title I Improvement Planning	20,000.00	20,000.00	0.00
395 Title V Part A	807.96	807.96	0.00
396 Title V Part A FY06	14,815.00	14,815.00	0.00
605 Title II, Part D, Ed Technology	3,821.66	3,821.66	0.00
606 Title II, Part D, Ed Technology	23,286.32	23,286.32	0.00
776 IDEA Part B	521,435.63	521,435.63	0.00
796 IDEA Preschool	17,876.00	17,876.00	0.00
896 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	50,956.00	50,956.00	0.00
Total	2,243,481.33	2,161,761.29	81,720.04



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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	231.69	442.04
1910 Rentals	7,580.00	6,445.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,811.69	6,887.04

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	7,583.94	4,121.00
2XX Personal Services - Employee Benefits	0.00	925.00
4XX Purchased Property Services	0.00	2,393.80
6XX Supplies and Materials	0.00	690.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,583.94	8,129.80

Schedule of Changes Worksheet

Beginning Fund Balance	10,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,887.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,129.80	(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)	8,757.24	(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	981.83	2,295.36
5300 Operating Transfers from Other Funds	21,749.86	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,731.69	7,295.36

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	215.50	21.32
2XX Personal Services - Employee Benefits	1.55	0.12
222X Educational Media Services		
1XX Personal Services - Salaries	1,520.45	0.00
2XX Personal Services - Employee Benefits	10.96	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	12,088.35	1,003.94
2XX Personal Services - Employee Benefits	87.09	5.71
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	4,410.78	119.60
2XX Personal Services - Employee Benefits	384.74	8.29
27XX Student Transportation Services		
1XX Personal Services - Salaries	1,400.80	1,454.32
2XX Personal Services - Employee Benefits	123.80	9.33
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	554.85	2,467.51
2XX Personal Services - Employee Benefits	9.37	14.04
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
1XX Personal Services - Salaries	601.36	2,081.11
2XX Personal Services - Employee Benefits	10.59	11.83
210 Severe Comm. (Autism) Program		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	398.30
2XX Personal Services - Employee Benefits	0.00	2.26



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21 - Compensated Absence Fund

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

PRC Program Function Object	2005 Value	2006 Value
210 Subtotal	0.00	400.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,420.19	7,597.68

Schedule of Changes Worksheet

Beginning Fund Balance					60,801.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,295.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,597.68	(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)					60,498.73	(5)



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26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	3,145.38	6,513.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,145.38	6,513.23

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	7,716.76	8,609.92
2XX Personal Services - Employee Benefits	55.61	48.96
222X Educational Media Services		
1XX Personal Services - Salaries	5,150.76	5,281.14
2XX Personal Services - Employee Benefits	922.61	866.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,845.74	14,807.00

Schedule of Changes Worksheet

Beginning Fund Balance	169,982.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,513.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,807.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	161,688.57	(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	1,119.20	3,310.80
3281 State Technology Aid	31,941.32	49,045.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,060.52	52,355.87

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		
6XX Supplies and Materials	0.00	1,702.77
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	11,825.88	12,443.02
2XX Personal Services - Employee Benefits	1,285.68	1,309.01
3XX Purchased Professional and Technical Services	0.00	1,608.00
222X Educational Media Services		
1XX Personal Services - Salaries	5,793.33	6,440.35
2XX Personal Services - Employee Benefits	697.61	874.30
4XX Purchased Property Services	0.00	30.15
6XX Supplies and Materials	0.00	8,588.13
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	329.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,602.50	33,324.97



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					60,955.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					52,355.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,324.97	(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)					79,986.57	(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	393.23	971.95
3445 State Combined Fund School Block Grant	19,295.92	19,442.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>19,689.15</u>	<u>20,414.52</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		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	11,825.89	15,850.49
2XX Personal Services - Employee Benefits	1,285.68	1,334.21
3XX Purchased Professional and Technical Services	0.00	627.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>13,111.57</u>	<u>17,811.74</u>

Schedule of Changes Worksheet

Beginning Fund Balance	24,158.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,414.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,811.74	(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)	26,761.34	(5)



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45 - Permanent Endowment Fund

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

PRC Revenue		2005 Value	2006 Value
026	Ruder Endowment - Ruder Elem.		
1510	Interest Earnings	430.88	933.77
1520	Dividends on Investments	1,614.70	1,436.46
1530	Net Increase (Decrease) in the Fair Value of Investments	955.00	-2,043.82
9710	Residual Equity Transfers In	42,085.05	0.00
	026 Subtotal	45,085.63	326.41
027	Ruder Endowment - Glacier Gateway		
1510	Interest Earnings	130.76	305.59
1520	Dividends on Investments	378.20	315.36
1530	Net Increase (Decrease) in the Fair Value of Investments	218.35	-448.74
9710	Residual Equity Transfers In	10,814.22	0.00
	027 Subtotal	11,541.53	172.21
028	Ruder Endowment - Canyon Elem.		
1510	Interest Earnings	189.14	409.27
1900	Other Revenue from Local Sources	0.00	142.53
9710	Residual Equity Transfers In	10,369.51	0.00
	028 Subtotal	10,558.65	551.80
029	Ruder Endowment - Junior High		
1510	Interest Earnings	378.93	836.21
9710	Residual Equity Transfers In	20,717.01	0.00
	029 Subtotal	21,095.94	836.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		88,281.75	1,886.63

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

PRC Program Function Object	2005 Value	2006 Value
026	Ruder Endowment - Ruder Elem.	
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,235.50	2,371.43



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45 - Permanent Endowment Fund

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

PRC Program Function Object	2005 Value	2006 Value
027 Ruder Endowment - Glacier Gateway		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	444.86
028 Ruder Endowment - Canyon Elem.		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	275.09	0.00
24XX Support Services - School Administration		
6XX Supplies and Materials	30.40	0.00
028 Subtotal	<u>305.49</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>2,540.99</u></u>	<u><u>2,816.29</u></u>

Schedule of Changes Worksheet

Beginning Fund Balance	86,015.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,886.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,816.29	(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 444.86 Less Last Year 275.09 (4b) 169.77		
	169.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	85,255.96	(5)



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50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	763,400.31	709,261.00
1112	District Levy - Personal Property	41,512.98	36,252.75
1113	District Levy - Heavy Motor Vehicles	5,435.65	5,676.56
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	24,944.00	0.00
1190	Penalties and Interest on Taxes	7,002.50	6,446.01
1510	Interest Earnings	6,634.19	13,232.49
3120	State Guaranteed Tax Base Aid	193,660.88	236,915.27
3440	State HB20/SB417 Prop Tax Reimb	6,727.94	4,316.88
5120	Proceeds from Refunding Bonds	0.00	8,890,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,049,318.45	9,902,100.96

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	450.00	0.00
	840 Principal On Debt	430,000.00	245,000.00
	850 Interest on Debt	558,982.50	395,219.08
	860 Agent Fees/Issuance Costs	0.00	450.00
63XX	Refunding Bonds Used to Retire Old Issues		
	840 Principal On Debt	0.00	8,540,000.00
	850 Interest on Debt	0.00	116,958.75
	860 Agent Fees/Issuance Costs	0.00	570,895.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		989,432.50	9,868,523.65



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					235,892.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,902,100.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,868,523.65	(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)					269,469.53	(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	6,415.40	14,840.29
1900	Other Revenue from Local Sources	0.95	680.00
5200	Sale or Compensation for Loss of Assets	800.52	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,216.87	25,520.29

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	0.00	225.00
24XX Support Services - School Administration		
6XX Supplies and Materials	0.00	3,325.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	15,087.15
6XX Supplies and Materials	0.00	4,813.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	23,450.79

Schedule of Changes Worksheet

Beginning Fund Balance	378,301.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,520.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,450.79	(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)	380,370.95	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	0.86	0.00
1112	District Levy - Personal Property	0.00	3.66
1190	Penalties and Interest on Taxes	0.52	3.28
1510	Interest Earnings	4,992.72	10,478.33
3440	State HB20/SB417 Prop Tax Reimb	5,001.10	3,750.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,995.20</u>	<u>14,236.10</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	26,662.24
6XX	Supplies and Materials	0.00	24,298.60
7XX	Property and Equipment Acquisition	0.00	5,915.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>56,875.84</u>

Schedule of Changes Worksheet

Beginning Fund Balance				289,787.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				14,236.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				56,875.84	(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)				247,147.43	(5)



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78 - Self Insurance Fund - Health

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	38,019.91	79,297.96
1900 Other Revenue from Local Sources	2,039,570.05	2,181,657.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,077,589.96	2,260,955.26

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	1,999,314.62	2,043,730.63
3XX Purchased Professional and Technical Services	121,755.28	121,561.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,121,069.90	2,165,292.43

Schedule of Changes Worksheet

Beginning Fund Balance	1,544,106.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,260,955.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,165,292.43	(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)	1,639,769.14	(5)



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82 - Interlocal Agreement Fund

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

PRC Revenue		2005 Value	2006 Value
200	Autism Program		
1510	Interest Earnings	424.11	2,884.59
5700	Resources Transferred from Other School Districts or Cooperatives	26,500.00	21,015.00
5710	Special Education Resources Transferred from Other School Districts or Cooper	58,749.01	23,725.00
6100	Material Prior Period Revenue Adjustments	0.00	-10,000.00
	200 Subtotal	85,673.12	37,624.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		85,673.12	37,624.59

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

PRC Program Function Object		2005 Value	2006 Value
200	Autism Program		
280	Special Education - Local and State		
	1XXX Instruction		
	1XX Personal Services - Salaries	7,370.82	0.00
	2XX Personal Services - Employee Benefits	6,008.13	0.00
	5XX Other Purchased Services	360.63	428.34
	6XX Supplies and Materials	2.20	21.40
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	1,637.10	0.00
	4XX Purchased Property Services	2,500.00	2,500.00
	25XX Support Services - Business		
	1XX Personal Services - Salaries	2,000.00	2,000.00
	2XX Personal Services - Employee Benefits	292.40	0.00
	26XX Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	5,161.72	5,015.64
	2XX Personal Services - Employee Benefits	2,111.21	1,492.61
	4XX Purchased Property Services	2,000.00	2,500.00
	6XX Supplies and Materials	0.00	77.37
999	Undistributed		
	62XX Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	0.00	84,506.96
	9999 Undistributed		
	971 Residual Equity Transfers Out	0.00	19,437.64
	200 Subtotal	29,444.21	117,979.96



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82 - Interlocal Agreement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,444.21	117,979.96
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Schedule of Changes Worksheet

Beginning Fund Balance		80,399.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		37,624.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		117,979.96 (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 44.58	(4b) -44.58
		-44.58 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (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	291,057.89	341,835.05
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	196,791.12	214,009.81
XX	457 1XXX	112 Certified Teacher Staff Salaries	11,844.39	11,007.85
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	4,162,605.26	4,461,317.76
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	12,744.35	10,071.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	5,785.21	2,826.77
XX	XXX 26XX	41X Energy Utility Services	247,193.57	276,935.94
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	16,395.00	12,590.90
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	51,688.00	68,250.00
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	520.00	980.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	225,819.88
b. Related Services Block Grant Entitlement	75,262.44
c. Total Entitlements Subject to Reversion	301,082.32

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)]	400,439.49
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	947,804.15
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	610,418.98	0.00	0.00	0.00
280	1XXX	2XX	132,234.60	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	55.29	0.00	0.00	0.00
280	1XXX	6XX	1,525.68	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	124,492.80	0.00	0.00	0.00
280	21XX	2XX	21,479.86	0.00	0.00	0.00
280	21XX	3XX	5,195.40	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	392.26	0.00	0.00	0.00
280	21XX	6XX	374.48	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	43,547.10	0.00	0.00	0.00
280	24XX	2XX	5,567.64	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	594.00	0.00	0.00	0.00
280	24XX	5XX	814.73	0.00	0.00	0.00
280	24XX	6XX	1,111.33	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			947,804.15	0.00	0.00	0.00 947,804.15



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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.



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	409,252.00	0.00	0.00	0.00	409,252.00
Land Improvements	213,389.54	0.00	18,505.90	0.00	231,895.44
Buildings	15,483,145.37	0.00	0.00	0.00	15,483,145.37
Machinery And Equipment	1,622,105.14	0.00	168,090.56	65,701.75	1,724,493.95
Totals at historical cost	17,727,892.05	0.00	186,596.46	65,701.75	17,848,786.76
Less Accumulated depreciation for:					
Improvement Accum	158,892.40	0.00	6,590.65	0.00	165,483.05
Building Accum	3,126,887.72	0.00	322,577.02	0.00	3,449,464.74
Machinery And Equipment Accum	1,301,705.08	0.00	95,249.88	56,632.94	1,340,322.02
Total accumulated depreciation	4,587,485.20	0.00	424,417.55	56,632.94	4,955,269.81
Governmental activities, capital assets, net	13,140,406.85	0.00	-237,821.09	9,068.81	12,893,516.95

* 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	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	2,538.05	0.00	0.00
Support Services Students (21XX)	127.50	0.00	0.00
Financial Administration (25XX)	4,534.75	0.00	0.00
Operations and Maintenance (26XX)	12,204.89	0.00	0.00
Transportation (27XX)	77,003.18	0.00	0.00
Food Service (31XX)	5,135.81	0.00	0.00
Extracurricular (34XX, 35XX)	2,426.28	0.00	0.00
Unallocated	320,447.09	0.00	0.00
Total Depreciation for FY2006	424,417.55	0.00	0.00



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15 Flathead County

0312 Columbia Falls Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
4/1/2000 Issue	8,540,000.00	0.00	375,000.00	8,165,000.00	0.00	0.00	0.00
2/1/2001 Issue	1,540,000.00	0.00	75,000.00	0.00	1,465,000.00	80,000.00	1,385,000.00
3/23/2006 Issue	0.00	8,890,000.00	170,000.00	0.00	8,720,000.00	485,000.00	8,235,000.00
Compensated	203,621.92	18,325.11	0.00	0.00	221,947.03	90,731.28	131,215.75
Total Governmental Activity							
Long-Term Liabilities	10,283,621.92	8,908,325.11	620,000.00	8,165,000.00	10,406,947.03	655,731.28	9,751,215.75

* 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.