



Trustees' Financial Summary

FY2005-06

Submit ID: 0317-19016668

15 Flathead County

0317 Cayuse Prairie 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 Bonnie Gagnon

Phone #: (406) 756-4561

(Signature)

(Date)

Chair, Board of Trustees Curtis Brad Cronk

(Signature)

(Date)

County Superintendent Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY06 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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PRC	Title	Project Type	Project Number	CFDA #
136	Gifted and Talented	STATE	1503171306	State
145	Title II Part A	FEDERAL	1503171405	84.367
146	Title II Part A	FEDERAL	1503171406	84.367
214	Local	LOCAL		
286	Local Energy monies	LOCAL		
316	Title I Part A	FEDERAL	1503173106	84.010A
366	local	LOCAL		
396	Title V Part A	FEDERAL	1503173906	84.298
404	Title VI, Part A, Small Rural Schools	FEDERAL	S358A033040	84.358A
405	Title VI, Part A, Small Rural Schools	FEDERAL	S358A043040	84.358A
504	Local Special Ed Funds	LOCAL		
606	Title II, Part D, Ed Technology	FEDERAL	1503176006	84.318
764	Local projects	LOCAL		
776	IDEA Part B	FEDERAL	1596957705-All	84.027



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,893.22	37,917.61		1,739.75
02	Taxes Receivable - Real and Personal (120-149)	18,998.15	3,097.31		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	898.35			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	83,789.72	41,014.92		1,739.75
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	18,998.15	3,097.31		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	18,998.15	3,097.31		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	6,647.45			
48	Fund Balance for Budget (961-970)	58,144.12	37,917.61		1,739.75
52	TOTAL FUND BALANCE/EQUITY	64,791.57	37,917.61		1,739.75
53	TOTAL LIABILITIES AND FUND BALANCE	83,789.72	41,014.92		1,739.75



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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)	133.73	65,138.50	15,887.80	
02	Taxes Receivable - Real and Personal (120-149)	318.85			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			945.37	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	452.58	65,138.50	16,833.17	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	318.85		8,450.40	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	318.85		8,450.40	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	133.73	65,138.50	8,382.77	
52	TOTAL FUND BALANCE/EQUITY	133.73	65,138.50	8,382.77	
53	TOTAL LIABILITIES AND FUND BALANCE	452.58	65,138.50	16,833.17	



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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)			1,174.48	4,464.05
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			1,174.48	4,464.05
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)			1,174.48	4,464.05
52	TOTAL FUND BALANCE/EQUITY			1,174.48	4,464.05
53	TOTAL LIABILITIES AND FUND BALANCE			1,174.48	4,464.05



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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)	9,421.24			
02	Taxes Receivable - Real and Personal (120-149)	447.83			40.66
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	9,869.07			40.66
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	447.83			40.66
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	447.83			40.66
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)	9,421.24			
52	TOTAL FUND BALANCE/EQUITY	9,421.24			
53	TOTAL LIABILITIES AND FUND BALANCE	9,869.07			40.66



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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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
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		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)			16,872.94	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			16,872.94	
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			16,872.94	
53	TOTAL LIABILITIES AND FUND BALANCE			16,872.94	



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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)	4,413.25	24,462.43		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	4,413.25	24,462.43		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	4,413.25	24,462.43		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	4,413.25	24,462.43		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	4,413.25	24,462.43		



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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
1111	District Levy - Real Property	306,604.68	350,596.91
1112	District Levy - Personal Property	8,097.92	7,786.02
1113	District Levy - Heavy Motor Vehicles	72.27	0.00
1190	Penalties and Interest on Taxes	2,996.68	2,677.90
1510	Interest Earnings	1,412.21	3,148.95
3110	Direct State Aid	359,768.34	403,005.98
3115	State Spec Ed Allowable Cost Pymt to Districts	39,535.74	41,667.81
3120	State Guaranteed Tax Base Aid	118,726.92	113,576.30
3440	State HB20/SB417 Prop Tax Reimb	167.26	133.67
3444	State School Block Grant	27,705.80	27,916.36
3445	State Combined Fund School Block Grant	339.38	341.96
6100	Material Prior Period Revenue Adjustments	119.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		865,546.33	950,851.86

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	378,687.28	408,682.05
2XX	Personal Services - Employee Benefits	30,263.79	44,389.39
3XX	Purchased Professional and Technical Services	315.00	0.00
4XX	Purchased Property Services	148.00	0.00
5XX	Other Purchased Services	4,170.40	2,750.08
6XX	Supplies and Materials	17,938.79	17,663.24
21XX	Support Services - Students		
1XX	Personal Services - Salaries	24,623.45	25,320.22
2XX	Personal Services - Employee Benefits	1,752.20	2,381.02
3XX	Purchased Professional and Technical Services	360.00	288.00
5XX	Other Purchased Services	427.68	0.00
6XX	Supplies and Materials	0.00	441.35
8XX	Other Expenditures	1,396.00	388.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	10,984.80	11,093.89
2XX	Personal Services - Employee Benefits	726.25	988.34
6XX	Supplies and Materials	0.00	100.00
8XX	Other Expenditures	100.00	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	35,582.63	36,712.76
2XX	Personal Services - Employee Benefits	3,241.23	5,171.20



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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				
	222X	Educational Media Services			
		3XX	Purchased Professional and Technical Services	295.00	295.00
		5XX	Other Purchased Services	454.75	310.64
		6XX	Supplies and Materials	2,238.95	4,252.90
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	67,922.19	71,089.08
		2XX	Personal Services - Employee Benefits	5,610.34	7,386.26
		3XX	Purchased Professional and Technical Services	3,600.00	5,750.45
		5XX	Other Purchased Services	10,532.01	10,518.32
		6XX	Supplies and Materials	1,169.56	1,048.58
		810	Dues and Fees	1,571.00	2,148.00
		8XX	Other Expenditures	2,485.67	3,254.13
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	35,680.00	39,379.92
		2XX	Personal Services - Employee Benefits	2,822.75	3,887.05
		3XX	Purchased Professional and Technical Services	4,650.00	7,620.00
		4XX	Purchased Property Services	50.79	0.00
		6XX	Supplies and Materials	3,330.29	1,360.57
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	38,464.14	39,138.81
		2XX	Personal Services - Employee Benefits	4,911.09	5,734.59
		3XX	Purchased Professional and Technical Services	9,016.55	9,256.03
		4XX	Purchased Property Services	22,788.55	28,455.07
		5XX	Other Purchased Services	7,687.00	10,212.00
		6XX	Supplies and Materials	7,108.63	10,364.30
	4XXX	Facilities Acquisition and Construction Services			
		8XX	Other Expenditures	275.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	78,434.57	80,633.04
		2XX	Personal Services - Employee Benefits	8,801.69	10,867.88
		5XX	Other Purchased Services	172.14	35.60
		6XX	Supplies and Materials	312.18	589.49
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,574.08	2,639.27
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,984.80	11,093.89
		2XX	Personal Services - Employee Benefits	742.75	988.34



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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
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,428.27	1,607.70
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	2,677.41	0.00
		7XX	Property and Equipment Acquisition	0.00	4,050.07
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	9,800.00	9,240.00
		2XX	Personal Services - Employee Benefits	98.02	122.71
		6XX	Supplies and Materials	211.16	332.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>860,618.83</u>	<u>940,032.18</u>

Schedule of Changes Worksheet

Beginning Fund Balance					47,981.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					950,851.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					940,032.18	(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	6,647.45	Less Last Year	657.25	(4b)	5,990.20	
					5,990.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					64,791.57	(5)



Trustees' Financial Summary

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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	53,552.18	56,947.97
1112	District Levy - Personal Property	1,656.14	1,393.55
1113	District Levy - Heavy Motor Vehicles	12.52	0.00
1190	Penalties and Interest on Taxes	627.01	492.00
1510	Interest Earnings	600.36	1,174.93
2220	County On-Schedule Trans Reimb	13,952.20	14,133.66
3210	State On-Schedule Trans Reimb	13,952.20	14,134.09
3440	State HB20/SB417 Prop Tax Reimb	29.32	24.55
3444	State School Block Grant	4,178.59	4,210.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>88,560.52</u>	<u>92,511.10</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		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	3,603.77	4,475.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,000.00	0.00
27XX	Student Transportation Services		
5XX	Other Purchased Services	81,912.11	83,969.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>87,515.88</u>	<u>88,444.40</u>



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**15 Flathead County
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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						33,850.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						92,511.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						88,444.40	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						37,917.61	(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	29.20	69.38
1613 Special Milk Program	0.00	2,270.44
1623 Milk Sales	3,883.62	2,303.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,912.82	4,642.92

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	3,621.51	4,327.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,621.51	4,327.88

Schedule of Changes Worksheet

Beginning Fund Balance	1,424.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,642.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,327.88	(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)	1,739.75	(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	5,110.87	5,918.54
1112 District Levy - Personal Property	146.03	116.94
1113 District Levy - Heavy Motor Vehicles	1.19	0.00
1190 Penalties and Interest on Taxes	48.31	40.62
1510 Interest Earnings	2.78	16.24
3440 State HB20/SB417 Prop Tax Reimb	2.46	1.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,311.64	6,094.02

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

PRC Program Function Object	2005 Value	2006 Value
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	4,830.00	5,984.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,830.00	5,984.00

Schedule of Changes Worksheet

Beginning Fund Balance	23.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,094.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,984.00	(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)		133.73 (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	1,001.22	2,146.15
2240	County Retirement Distribution	102,301.09	116,838.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>103,302.31</u>	<u>118,984.73</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	58,101.55	64,350.23
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	3,677.67	3,835.56
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	1,532.89	1,575.72
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	6,225.04	5,589.07
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	9,036.15	9,740.97
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	3,286.30	3,495.14
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	6,220.52	6,259.34
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	12,798.55	11,982.84
360	State Gifted & Talented Reimbursement		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,532.89	1,575.72
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	628.08	650.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>103,039.64</u>	<u>109,055.14</u>



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						55,208.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						118,984.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						109,055.14	(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)						65,138.50	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
136 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,028.42
145 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,222.89
146 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	13,020.37
286 Local Energy monies	
3630 OTO State Energy Cost Relief & Transportation	2,323.72
316 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	30,502.76
404 Title VI, Part A, Small Rural Schools	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,900.52
405 Title VI, Part A, Small Rural Schools	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,458.84
764 Local projects	
1510 Interest Earnings	474.94
1900 Other Revenue from Local Sources	204.00
1920 Contributions/Donations from Private Sources	50.00
764 Subtotal	728.94
776 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	2,639.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,825.73

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

PRC Program Function Object	2006 Value
136 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	1,555.42
6XX Supplies and Materials	473.00
136 Subtotal	2,028.42



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
145 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	1,222.89
146 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	7,059.25
2XX Personal Services - Employee Benefits	1,180.40
5XX Other Purchased Services	2,835.72
6XX Supplies and Materials	1,945.00
	13,020.37
146 Subtotal	13,020.37
316 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	22,012.63
2XX Personal Services - Employee Benefits	7,556.79
6XX Supplies and Materials	933.34
	30,502.76
316 Subtotal	30,502.76
404 Title VI, Part A, Small Rural Schools	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,510.03
2XX Personal Services - Employee Benefits	276.53
6XX Supplies and Materials	113.96
	1,900.52
404 Subtotal	1,900.52
405 Title VI, Part A, Small Rural Schools	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	496.00
2XX Personal Services - Employee Benefits	76.44
3XX Purchased Professional and Technical Services	2,415.00
5XX Other Purchased Services	2,200.00
6XX Supplies and Materials	1,172.63



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	350.12
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,500.00
8XX Other Expenditures	1,500.00
23XX Support Services - General Administration	
5XX Other Purchased Services	748.65
	10,458.84
405 Subtotal	
764 Local projects	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	124.32
776 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
5XX Other Purchased Services	511.74
6XX Supplies and Materials	2,127.53
	2,639.27
776 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 61,897.39



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,454.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,825.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					61,897.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,382.77	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
136 Gifted and Talented	2,028.42	2,028.42	0.00
145 Title II Part A	1,222.89	1,222.89	0.00
146 Title II Part A	13,020.37	13,020.37	0.00
286 Local Energy monies	2,323.72	0.00	2,323.72
316 Title I Part A	30,502.76	30,502.76	0.00
404 Title VI, Part A, Small Rural Schools	1,900.52	1,900.52	0.00
405 Title VI, Part A, Small Rural Schools	10,458.84	10,458.84	0.00
764 Local projects	728.94	124.32	604.62
776 IDEA Part B	2,639.27	2,639.27	0.00
Total	<u>64,825.73</u>	<u>61,897.39</u>	<u>2,928.34</u>



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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	91.02	67.61
1910	Rentals	0.00	348.00
1920	Contributions/Donations from Private Sources	431.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>522.13</u>	<u>415.61</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	0.00	400.00
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	263.50	0.00
4XX	Purchased Property Services	0.00	3,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>263.50</u>	<u>4,150.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		4,908.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		415.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,150.00	(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)			1,174.48 (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	91.72	181.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>91.72</u>	<u>181.63</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		
1XX Personal Services - Salaries	0.00	576.53
2XX Personal Services - Employee Benefits	0.00	73.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>649.95</u>

Schedule of Changes Worksheet

Beginning Fund Balance	4,932.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	649.95	(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)	4,464.05	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	0.00	8,487.70
1112 District Levy - Personal Property	0.00	55.24
1190 Penalties and Interest on Taxes	0.00	12.06
1510 Interest Earnings	137.65	434.57
1900 Other Revenue from Local Sources	0.00	1,080.00
3281 State Technology Aid	3,545.21	5,707.61
5400 Proceeds from Long-Term Liabilities	0.00	24,761.00
286 Local Energy monies		
9710 Residual Equity Transfers In	0.00	702.89
366 Local		
9710 Residual Equity Transfers In	5,681.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>9,364.08</u>	<u>41,241.07</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		
3XX Purchased Professional and Technical Services	0.00	746.40
4XX Purchased Property Services	250.00	0.00
5XX Other Purchased Services	0.00	559.84
6XX Supplies and Materials	1,109.98	2,523.16
7XX Property and Equipment Acquisition	0.00	24,760.61
222X Educational Media Services		
6XX Supplies and Materials	0.00	844.00
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	1,499.65
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	108.65	255.19
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	0.00	3,941.56
850 Interest on Debt	0.00	464.01
366 local		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	6,384.11



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28 - Technology Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,468.63	41,978.53
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Schedule of Changes Worksheet

Beginning Fund Balance		10,158.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		41,241.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		41,978.53	(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)		9,421.24	(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	0.00	287.03
1111	District Levy - Real Property	2,376.97	0.00
1112	District Levy - Personal Property	976.41	257.01
1190	Penalties and Interest on Taxes	396.61	133.55
1510	Interest Earnings	27.29	13.88
3440	State HB20/SB417 Prop Tax Reimb	23.87	11.42

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,801.15	702.89
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2005 Value	2006 Value
366 local			
999	Undistributed		
	9999 Undistributed		
	971 Residual Equity Transfers Out	5,681.22	702.89

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		5,681.22	702.89
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Schedule of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						702.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						702.89	(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)						0.00	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	0.00	28,343.95
1900 Other Revenue from Local Sources	31,736.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,736.55	28,343.95

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	26,571.70	34,489.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,571.70	34,489.26

Schedule of Changes Worksheet

Beginning Fund Balance	23,018.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,343.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,489.26	(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)	16,872.94	(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	51,266.75	53,923.57
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	412,329.03	382,146.35
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	8,917.31	2,531.72
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	703.66	553.00
XX	XXX 26XX	41X Energy Utility Services	17,889.11	20,356.44
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	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	4,830.00	5,984.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,996.83
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,996.83

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,997.79
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	34,555.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	94,765.28
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	80,633.04	0.00	0.00	0.00	
280	1XXX	2XX	10,867.88	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	35.60	0.00	0.00	0.00	
280	1XXX	6XX	589.49	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,639.27	0.00	0.00	0.00	
Totals			94,765.28	0.00	0.00	0.00	94,765.28



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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	57,250.00	0.00	0.00	0.00	57,250.00
Land Improvements	176,614.00	0.00	30,135.82	0.00	206,749.82
Buildings	1,204,010.00	0.00	0.00	0.00	1,204,010.00
Machinery And Equipment	57,546.02	0.00	38,011.60	0.00	95,557.62
Totals at historical cost	1,495,420.02	0.00	68,147.42	0.00	1,563,567.44
Less Accumulated depreciation for:					
Improvement Accum	23,760.00	0.00	12,662.40	0.00	36,422.40
Building Accum	222,452.00	0.00	32,603.09	0.00	255,055.09
Machinery And Equipment Accum	15,154.00	0.00	15,999.75	0.00	31,153.75
Total accumulated depreciation	261,366.00	0.00	61,265.24	0.00	322,631.24
Governmental activities, capital assets, net	1,234,054.02	0.00	6,882.18	0.00	1,240,936.20

* 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)	9,414.46	0.00	0.00
Support Services Staff (22XX)	676.70	0.00	0.00
General Administration (23XX)	0.00	0.00	0.00
Operations and Maintenance (26XX)	24,311.66	0.00	0.00
Total Depreciation for FY2006	34,402.82	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Capital	0.00	8,913.36	0.00	0.00	8,913.36	2,760.17	6,153.19
Compensated	18,522.82	17,714.98	0.00	0.00	36,237.80	11,307.23	24,930.57
Loans	0.00	24,761.00	3,941.56	0.00	20,819.44	8,096.88	12,722.56
Total Governmental Activity							
Long-Term Liabilities	18,522.82	51,389.34	3,941.56	0.00	65,970.60	22,164.28	43,806.32

* 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.