



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila 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** Sharon Leach

Phone #: (406) 257-2428

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Randy Oakason

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Marcia Sheffels

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

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

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

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

PRC	Title	Project Type	Project Number	CFDA #
136	Gifted and Talented	STATE	1503231306	State
145	Title II Part A	FEDERAL	1503231405	84.367
146	Title II Part A	FEDERAL	1503231406	84.367
195	Latch Key	LOCAL		
210	Interest/local	LOCAL		
212	Round Up for Safety	LOCAL		
220	E rate	LOCAL		
230	Microsoft Settlement	LOCAL		
263	Energy Cost Relief	STATE	oto	
300	Miscellaneous	LOCAL		
315	Title I Improving Basic Programs	FEDERAL	1503233105	84.010A
316	Title I Improving Basic Programs	FEDERAL	1503233106	84.010A
396	Title V Part A	FEDERAL	1503233906	84.298
545	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A040829	84.358A
546	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A050829	84.358A
606	Title II, Part D, Ed Technology	FEDERAL	1503236006	84.318
725	GEAR UP	FEDERAL	600-012	84.334
726	GEAR UP	FEDERAL	600-012	84.334
776	IDEA Part B	FEDERAL	1503237706	84.027



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	52,200.35	2,022.44		5,090.85
02	Taxes Receivable - Real and Personal (120-149)	22,346.41	654.52		
03	Taxes Receivable - Protested (150-159)	33.31			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>74,580.07</b>	<b>2,676.96</b>		<b>5,090.85</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	22,379.72	654.52		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>22,379.72</b>	<b>654.52</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,250.00			
48	Fund Balance for Budget (961-970)	48,950.35	2,022.44		5,090.85
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>52,200.35</b>	<b>2,022.44</b>		<b>5,090.85</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>74,580.07</b>	<b>2,676.96</b>		<b>5,090.85</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,030.55	44,101.46	33,789.65	
02	Taxes Receivable - Real and Personal (120-149)	3,162.03			
03	Taxes Receivable - Protested (150-159)	6.00			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>15,198.58</b>	<b>44,101.46</b>	<b>33,789.65</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,168.03		17,424.04	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>3,168.03</b>		<b>17,424.04</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	12,030.55	44,101.46	16,365.61	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>12,030.55</b>	<b>44,101.46</b>	<b>16,365.61</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>15,198.58</b>	<b>44,101.46</b>	<b>33,789.65</b>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,934.65	3,942.56
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,934.65	3,942.56
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			1,934.65	3,942.56
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,934.65	3,942.56
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,934.65	3,942.56



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,648.14	3,288.46		18,557.39
02	Taxes Receivable - Real and Personal (120-149)				1,530.99
03	Taxes Receivable - Protested (150-159)				3.33
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>5,648.14</b>	<b>3,288.46</b>		<b>20,091.71</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,534.32
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>1,534.32</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	5,648.14	3,288.46		18,557.39
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>5,648.14</b>	<b>3,288.46</b>		<b>18,557.39</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>5,648.14</b>	<b>3,288.46</b>		<b>20,091.71</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	72.59			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	72.59			
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	72.59			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	72.59			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	72.59			



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			15,044.07	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			15,044.07	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			15,044.07	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			15,044.07	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,239.44	30,924.94		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,239.44</b>	<b>30,924.94</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,239.44	30,924.94		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>1,239.44</b>	<b>30,924.94</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,239.44</b>	<b>30,924.94</b>		



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County  
0323 Kila Elem

## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	213,104.05	242,549.64
1112 District Levy - Personal Property	8,081.51	7,438.89
1113 District Levy - Heavy Motor Vehicles	1,032.76	1,263.88
1190 Penalties and Interest on Taxes	2,927.61	2,311.31
1510 Interest Earnings	1,185.51	3,096.76
3110 Direct State Aid	284,776.68	320,636.26
3115 State Spec Ed Allowable Cost Pymt to Districts	17,767.99	19,994.71
3120 State Guaranteed Tax Base Aid	90,846.00	109,346.82
3440 State HB20/SB417 Prop Tax Reimb	319.25	241.87
3444 State School Block Grant	25,843.11	26,039.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>645,884.47</b>	<b>732,919.66</b>

### 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	307,225.60	331,118.64
2XX Personal Services - Employee Benefits	33,842.28	36,524.85
4XX Purchased Property Services	0.00	169.68
5XX Other Purchased Services	2,300.30	2,877.48
6XX Supplies and Materials	13,854.81	21,530.45
8XX Other Expenditures	0.00	20.00
21XX Support Services - Students		
1XX Personal Services - Salaries	100.00	500.00
2XX Personal Services - Employee Benefits	1.45	9.12
3XX Purchased Professional and Technical Services	2,983.00	1,148.00
5XX Other Purchased Services	570.90	607.15
6XX Supplies and Materials	1,552.44	1,804.03
8XX Other Expenditures	0.00	1,158.09
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	2,500.00	3,000.00
222X Educational Media Services		
1XX Personal Services - Salaries	17,579.51	18,669.50
2XX Personal Services - Employee Benefits	254.88	340.43
3XX Purchased Professional and Technical Services	1,244.17	2,890.00
4XX Purchased Property Services	0.00	866.00
6XX Supplies and Materials	1,848.45	2,585.48
23XX Support Services - General Administration		
1XX Personal Services - Salaries	14,282.06	14,498.02



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	2,907.07	3,264.37
		3XX	Purchased Professional and Technical Services	5,115.02	6,282.44
		4XX	Purchased Property Services	495.36	0.00
		5XX	Other Purchased Services	2,048.73	1,402.90
		6XX	Supplies and Materials	2,284.15	2,929.44
		810	Dues and Fees	2,062.56	1,499.00
		8XX	Other Expenditures	0.00	100.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	50,009.65	55,218.52
		2XX	Personal Services - Employee Benefits	3,200.06	3,706.89
		3XX	Purchased Professional and Technical Services	365.00	0.00
		5XX	Other Purchased Services	0.00	205.59
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	21,212.41	24,339.06
		2XX	Personal Services - Employee Benefits	3,607.55	4,068.81
		3XX	Purchased Professional and Technical Services	0.00	65.00
		5XX	Other Purchased Services	750.57	708.42
		810	Dues and Fees	75.00	270.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	22,053.52	22,491.69
		2XX	Personal Services - Employee Benefits	2,975.74	2,710.13
		3XX	Purchased Professional and Technical Services	360.00	360.00
		4XX	Purchased Property Services	38,254.30	36,803.49
		5XX	Other Purchased Services	8,965.00	9,318.90
		6XX	Supplies and Materials	3,739.69	8,455.15
		8XX	Other Expenditures	117.00	0.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	774.70	2,020.03
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	46,504.21
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	3,228.44	4,053.71
		850	Interest on Debt	395.56	436.65
		860	Agent Fees/Issuance Costs	375.52	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	19,511.00	24,863.15
		2XX	Personal Services - Employee Benefits	3,096.21	3,853.37
		3XX	Purchased Professional and Technical Services	0.00	100.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	437.72
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,700.00	4,651.08
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	700.00	700.00
		2XX	Personal Services - Employee Benefits	10.15	12.76
		3XX	Purchased Professional and Technical Services	260.88	1,302.68
		5XX	Other Purchased Services	5.94	0.00
		6XX	Supplies and Materials	33.18	102.32
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	1,500.00	1,500.00
		2XX	Personal Services - Employee Benefits	21.74	27.35
		3XX	Purchased Professional and Technical Services	1,176.00	740.00
		6XX	Supplies and Materials	62.70	20.97
		810	Dues and Fees	40.00	20.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	8,100.00	9,000.00
		6XX	Supplies and Materials	322.98	1,375.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	2,000.00	1,500.00
<b>910</b>	<b>Budget Amendment</b>				
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		6XX	Supplies and Materials	500.00	0.00
	222X	Educational Media Services			
		6XX	Supplies and Materials	281.25	0.00
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	1,800.00	0.00
		6XX	Supplies and Materials	500.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	5,177.04	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	703.13	0.00
		2XX	Personal Services - Employee Benefits	225.00	0.00
		6XX	Supplies and Materials	7.99	0.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	3,448.90	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,468.34	0.00
		<b>910 Subtotal</b>		15,111.65	0.00
		<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		629,164.88	727,737.72

### Schedule of Changes Worksheet

Beginning Fund Balance					45,277.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					732,919.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					727,737.72	(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	3,250.00	Less Last Year	1,509.47	(4b)	1,740.53	
					1,740.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,200.35	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County  
0323 Kila Elem

## 10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	4,320.37	7,235.21
1112 District Levy - Personal Property	43.08	175.23
1113 District Levy - Heavy Motor Vehicles	22.54	27.59
1190 Penalties and Interest on Taxes	10.03	42.78
1510 Interest Earnings	20.79	54.75
2220 County On-Schedule Trans Reimb	6,451.23	5,912.59
3210 State On-Schedule Trans Reimb	6,451.24	5,913.10
3440 State HB20/SB417 Prop Tax Reimb	0.00	2.52
6100 Material Prior Period Revenue Adjustments	-39.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>17,280.28</b>	<b>19,363.77</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	2,492.09	2,996.75
25XX Support Services - Business		
1XX Personal Services - Salaries	2,316.73	2,699.34
27XX Student Transportation Services		
5XX Other Purchased Services	11,988.62	9,402.43
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	2,000.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	2,259.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>16,797.44</b>	<b>19,357.52</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						2,016.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,363.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,357.52	(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)						2,022.44	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	238.27	321.55
1621 Lunch Sales	31,698.28	32,150.17
3220 State Food Services Match	376.58	482.37
4550 Federal Child Nutrition	58,165.33	54,313.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	90,478.46	87,267.30

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	35,454.62	39,155.46
3XX Purchased Professional and Technical Services	290.00	0.00
4XX Purchased Property Services	1,931.87	487.10
5XX Other Purchased Services	1,580.06	1,173.54
6XX Supplies and Materials	46,461.59	54,948.39
8XX Other Expenditures	560.85	255.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	86,278.99	96,019.74

## Schedule of Changes Worksheet

Beginning Fund Balance	13,843.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87,267.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	96,019.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,090.85	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County  
0323 Kila Elem

## 13 - Tuition Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	32,316.24	34,211.40
1112	District Levy - Personal Property	1,294.80	1,100.52
1113	District Levy - Heavy Motor Vehicles	155.16	189.89
1190	Penalties and Interest on Taxes	437.08	356.83
1510	Interest Earnings	56.34	128.24
3440	State HB20/SB417 Prop Tax Reimb	27.12	17.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		34,286.74	36,004.20

### 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	33,817.00	25,099.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		33,817.00	25,099.00

## Schedule of Changes Worksheet

Beginning Fund Balance				1,125.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				36,004.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				25,099.00	(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)				12,030.55	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	717.32	1,556.78
2240 County Retirement Distribution	77,546.72	86,232.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>78,264.04</b>	<b>87,789.65</b>

### 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	47,736.60	50,692.28
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	15.54	76.55
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,731.50	2,858.19
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,219.14	2,219.56
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,157.70	8,912.41
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,655.95	4,139.42
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,426.67	3,443.34
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,140.86	3,806.40
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	108.77	107.17
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	233.05	229.62
840 Custody and Child Care Services		
33XX Community Services		
2XX Personal Services - Employee Benefits	616.16	613.77



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,508.93	5,994.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	77,550.87	83,093.18

### Schedule of Changes Worksheet

Beginning Fund Balance		39,404.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		87,789.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		83,093.18	(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	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		44,101.46	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>136 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	2,105.00
<b>145 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,294.81
<b>146 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	19,668.00
<b>195 Latch Key</b>	
1945 Fees - Users/Resale of Supplies	8,706.00
<b>210 Interest/local</b>	
1510 Interest Earnings	1,245.66
<b>212 Round Up for Safety</b>	
1920 Contributions/Donations from Private Sources	10,500.00
<b>230 Microsoft Settlement</b>	
1900 Other Revenue from Local Sources	20,236.42
<b>263 Energy Cost Relief</b>	
3630 OTO State Energy Cost Relief & Transportation	1,893.90
<b>300 Miscellaneous</b>	
1900 Other Revenue from Local Sources	223.17
<b>315 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	7,018.57
<b>316 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	51,047.73
<b>396 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	900.00
<b>545 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,510.00
<b>546 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,662.23
<b>606 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,086.00
<b>725 GEAR UP</b>	
4710 GEAR UP	1,867.27
<b>726 GEAR UP</b>	
4710 GEAR UP	1,263.67
<b>776 IDEA Part B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	2,151.08



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 15 - Miscellaneous Programs Fund

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	141,379.51
--	------------

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

PRC Program Function Object	2006 Value
<b>136 Gifted and Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,031.15
6XX Supplies and Materials	73.85
	2,105.00
<b>136 Subtotal</b>	
<b>145 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,119.91
2XX Personal Services - Employee Benefits	174.87
	1,294.78
<b>145 Subtotal</b>	
<b>146 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	4,356.61
2XX Personal Services - Employee Benefits	589.12
3XX Purchased Professional and Technical Services	4,750.61
5XX Other Purchased Services	9,164.37
6XX Supplies and Materials	87.29
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	720.00
	19,668.00
<b>146 Subtotal</b>	
<b>195 Latch Key</b>	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	4,009.11
6XX Supplies and Materials	1,469.22
	5,478.33
<b>195 Subtotal</b>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>212 Round Up for Safety</b>	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	10,500.00
<b>220 E rate</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	789.40
<b>230 Microsoft Settlement</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	66.95
8XX Other Expenditures	11,254.59
<b>230 Subtotal</b>	11,321.54
<b>263 Energy Cost Relief</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
27XX Student Transportation Services	
5XX Other Purchased Services	1,750.00
<b>315 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,353.79
2XX Personal Services - Employee Benefits	900.74
5XX Other Purchased Services	303.75
6XX Supplies and Materials	3,379.28
24XX Support Services - School Administration	
2XX Personal Services - Employee Benefits	81.01
<b>315 Subtotal</b>	7,018.57
<b>316 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	30,405.18
2XX Personal Services - Employee Benefits	13,732.39
5XX Other Purchased Services	557.39



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	160.76
24XX Support Services - School Administration	
1XX Personal Services - Salaries	4,589.96
2XX Personal Services - Employee Benefits	1,602.05
	51,047.73
<b>316 Subtotal</b>	
<b>396 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	900.00
<b>545 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	342.00
2XX Personal Services - Employee Benefits	863.24
6XX Supplies and Materials	3,304.76
	4,510.00
<b>545 Subtotal</b>	
<b>546 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	2,524.00
2XX Personal Services - Employee Benefits	1,994.92
6XX Supplies and Materials	143.31
	4,662.23
<b>546 Subtotal</b>	
<b>606 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
8XX Other Expenditures	2,086.00
<b>725 GEAR UP</b>	
471 GEAR UP	
1XXX Instruction	
5XX Other Purchased Services	1,867.27



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
471 GEAR UP	
<b>725 Subtotal</b>	1,867.27
<b>726 GEAR UP</b>	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	484.60
2XX Personal Services - Employee Benefits	90.10
3XX Purchased Professional and Technical Services	68.88
5XX Other Purchased Services	620.09
<b>726 Subtotal</b>	1,263.67
<b>776 IDEA Part B</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,380.25
2XX Personal Services - Employee Benefits	770.83
<b>776 Subtotal</b>	2,151.08



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						3,399.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						141,379.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						128,413.60	(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)						16,365.61	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
136 Gifted and Talented	2,105.00	2,105.00	0.00
145 Title II Part A	1,294.81	1,294.78	0.03
146 Title II Part A	19,668.00	19,668.00	0.00
195 Latch Key	8,706.00	5,478.33	3,227.67
210 Interest/local	1,245.66	0.00	1,245.66
212 Round Up for Safety	10,500.00	10,500.00	0.00
220 E rate	0.00	789.40	-789.40
230 Microsoft Settlement	20,236.42	11,321.54	8,914.88
263 Energy Cost Relief	1,893.90	1,750.00	143.90
300 Miscellaneous	223.17	0.00	223.17
315 Title I Improving Basic Programs	7,018.57	7,018.57	0.00
316 Title I Improving Basic Programs	51,047.73	51,047.73	0.00
396 Title V Part A	900.00	900.00	0.00
545 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,510.00	4,510.00	0.00
546 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,662.23	4,662.23	0.00
606 Title II, Part D, Ed Technology	2,086.00	2,086.00	0.00
725 GEAR UP	1,867.27	1,867.27	0.00
726 GEAR UP	1,263.67	1,263.67	0.00
776 IDEA Part B	2,151.08	2,151.08	0.00
<b>Total</b>	<b>141,379.51</b>	<b>128,413.60</b>	<b>12,965.91</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	24.13	71.53
1910 Rentals	625.00	125.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	649.13	196.53

### Schedule of Changes Worksheet

Beginning Fund Balance	1,738.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	196.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00 Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00 Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,934.65	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	10.83	88.28
5300 Operating Transfers from Other Funds	2,000.00	1,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,010.83	1,588.28

### Schedule of Changes Worksheet

Beginning Fund Balance	2,354.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,588.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,942.56	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County  
0323 Kila Elem

## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	67.26	206.20
3281 State Technology Aid	2,476.79	4,407.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,544.05	4,613.39

### 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	84.59	1,498.04
8XX Other Expenditures	0.00	1,323.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	84.59	2,821.48

## Schedule of Changes Worksheet

Beginning Fund Balance	3,856.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,613.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,821.48	(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)	5,648.14	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	64.43	210.26
3445 State Combined Fund School Block Grant	2,291.50	2,308.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,355.93	2,519.18

### 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	450.00
5XX Other Purchased Services	0.00	3,172.45
6XX Supplies and Materials	0.00	221.45
8XX Other Expenditures	355.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	355.00	3,843.90

## Schedule of Changes Worksheet

Beginning Fund Balance	4,613.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,519.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,843.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,288.46	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County  
0323 Kila Elem

## 50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	17,732.62	16,472.77
1112 District Levy - Personal Property	831.16	583.25
1113 District Levy - Heavy Motor Vehicles	83.83	102.58
1190 Penalties and Interest on Taxes	322.27	195.57
1510 Interest Earnings	428.52	960.66
3120 State Guaranteed Tax Base Aid	7,079.35	7,498.22
3440 State HB20/SB417 Prop Tax Reimb	30.93	21.26

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

26,508.68	25,834.31
-----------	-----------

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	20,000.00	20,000.00
850 Interest on Debt	6,200.00	5,160.00

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

26,200.00	25,160.00
-----------	-----------

## Schedule of Changes Worksheet

Beginning Fund Balance	17,883.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,834.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,160.00	(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)	18,557.39	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County  
0323 Kila Elem

## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.00	72.57
5400 Proceeds from Long-Term Liabilities	0.00	30,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	30,072.57

### 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	0.00	30,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	30,000.00

## Schedule of Changes Worksheet

Beginning Fund Balance	0.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,072.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,000.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	72.59	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	221.25	563.18
1700	Student Extracurricular Activity Receipts	16,511.51	19,533.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>16,732.76</u>	<u>20,097.04</u>

### 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	18,844.87	18,321.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>18,844.87</u>	<u>18,321.80</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				13,268.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				20,097.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				18,321.80	(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)				15,044.07	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	19,511.00	20,789.36
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	312,961.24	325,138.70
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	14,012.33	13,887.45
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	244.23	235.40
XX	XXX 26XX	41X Energy Utility Services	20,603.05	21,391.01
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	60,054.30
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	28,949.91
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	33,817.00	25,099.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,558.11
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,558.11

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,518.43
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,163.37
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	33,905.32
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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

**Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	24,863.15	0.00	0.00	0.00	
280	1XXX	2XX	3,853.37	0.00	0.00	0.00	
280	1XXX	3XX	100.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	437.72	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	4,651.08	0.00	0.00	0.00	
<b>Totals</b>			33,905.32	0.00	0.00	0.00	33,905.32



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

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

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila Elem

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land Improvements	30,450.00	0.00	60,054.30	0.00	90,504.30
Buildings	737,221.00	0.00	28,949.90	0.00	766,170.90
Machinery And Equipment	79,499.06	0.00	0.00	0.00	79,499.06
Totals at historical cost	847,170.06	0.00	89,004.20	0.00	936,174.26
Less Accumulated depreciation for:					
Improvement Accum	5,328.75	0.00	4,525.22	0.00	9,853.97
Building Accum	231,458.72	0.00	14,952.50	0.00	246,411.22
Machinery And Equipment Accum	46,258.87	0.00	4,191.39	0.00	50,450.26
Total accumulated depreciation	283,046.34	0.00	23,669.11	0.00	306,715.45
Governmental activities, capital assets, net	564,123.72	0.00	65,335.09	0.00	629,458.81

\* 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.

<b>Depreciation by Function for FY2006</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	13,992.96	0.00	0.00
Support Services Staff (22XX)	1,853.75	0.00	0.00
General Administration (23XX)	1,087.39	0.00	0.00
School Administration (24XX)	581.00	0.00	0.00
Food Service (31XX)	959.54	0.00	0.00
Extracurricular (34XX, 35XX)	669.25	0.00	0.00
Unallocated	4,525.22	0.00	0.00
Total Depreciation for FY2006	23,669.11	0.00	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0323-81993907

15 Flathead County

0323 Kila 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-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
12/1/1996 Issue	95,000.00	0.00	20,000.00	0.00	75,000.00	25,000.00	50,000.00
Capital	4,053.71	0.00	4,053.71	0.00	0.00	0.00	0.00
Compensated	29,197.16	691.55	0.00	0.00	29,888.71	0.00	29,888.71
Loans	0.00	30,000.00	0.00	0.00	30,000.00	6,235.13	23,764.87
Total Governmental Activity							
Long-Term Liabilities	128,250.87	30,691.55	24,053.71	0.00	134,888.71	31,235.13	103,653.58

\* 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.