



Trustees' Financial Summary

FY2005-06

Submit ID: 0327-79972431

**15 Flathead County
0327 Somers Elem**

**** Recalculated ****

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 Diane Fetterhoff

Phone #: (406) 857-3301

(Signature)

(Date)

Chair, Board of Trustees Cathy Nash

(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 #
001	Football	LOCAL		
002	Exxon Grant	LOCAL		
003	Lakeside Playground	LOCAL		
004	Indirect Cost Recovery	LOCAL		
136	Gifted and Talented	STATE	1503271306	State
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503271406	84.367
166	Safe & Drug-Free Schools	FEDERAL	1503271606	84.186A
176	Title IV, Part B, 21st Century	FEDERAL	1503271706	84.287
207	Part B 02	LOCAL		
208	Medicaid	STATE	150327	State
217	Part B	LOCAL		
296	Title VI, Part B, Subpart 1	FEDERAL	S358A040471	84.358A
307	Earn & Learn	LOCAL		
316	Title I, Part A, Accountability	FEDERAL	1503273106	84.348A
342	Board of Investments #2	LOCAL		
343	Board of Investments Technology #2	LOCAL		
356	Title I, Part B, Subpart 1 Reading First	FEDERAL	1503273506	84.357
361	Lakeside Community Club	LOCAL		
363	Energy Cost Relief	STATE	150327	
371	Holidayfest	LOCAL		
381	Smart Grant	LOCAL		
396	Title V, Part A, Innovative Programs	FEDERAL	1503273906	84.298
420	E-Rate	LOCAL		
450	Teachers Grant	LOCAL		
480	Carre	LOCAL		
606	Title II, Part D, Ed Technology	FEDERAL	1503276006	84.318
721	Donations	LOCAL		
741	Local/Interest	LOCAL		
776	Part B 05-06	STATE	150327	
806	Tobacco Use	STATE	1503279806	



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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)	68,638.59	113,167.25		7,138.96
02	Taxes Receivable - Real and Personal (120-149)	119,705.62	34,514.93		
03	Taxes Receivable - Protested (150-159)	5,726.07	1,260.66		
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	194,070.28	148,942.84		7,138.96
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	125,431.69	35,775.59		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	125,431.69	35,775.59		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	68,638.59	113,167.25		7,138.96
52	TOTAL FUND BALANCE/EQUITY	68,638.59	113,167.25		7,138.96
53	TOTAL LIABILITIES AND FUND BALANCE	194,070.28	148,942.84		7,138.96



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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)	5,844.69	201,857.89	83,675.73	
02	Taxes Receivable - Real and Personal (120-149)	7,486.78			
03	Taxes Receivable - Protested (150-159)	331.93			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			750.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,663.40	201,857.89	84,425.73	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,818.71		9,917.59	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,818.71		9,917.59	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,844.69	201,857.89	74,508.14	
52	TOTAL FUND BALANCE/EQUITY	5,844.69	201,857.89	74,508.14	
53	TOTAL LIABILITIES AND FUND BALANCE	13,663.40	201,857.89	84,425.73	



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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)				7,158.19
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				7,158.19
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)				7,158.19
52	TOTAL FUND BALANCE/EQUITY				7,158.19
53	TOTAL LIABILITIES AND FUND BALANCE				7,158.19



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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)	26,887.72	3,983.29		121,865.97
02	Taxes Receivable - Real and Personal (120-149)	1,068.14			24,607.99
03	Taxes Receivable - Protested (150-159)	90.53			1,841.99
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	28,046.39	3,983.29		148,315.95
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,158.67			26,449.98
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,158.67			26,449.98
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)	26,887.72	3,983.29		121,865.97
52	TOTAL FUND BALANCE/EQUITY	26,887.72	3,983.29		121,865.97
53	TOTAL LIABILITIES AND FUND BALANCE	28,046.39	3,983.29		148,315.95



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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)	14,139.90			
02	Taxes Receivable - Real and Personal (120-149)		1,693.57		
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	14,139.90	1,693.57		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,693.57		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,693.57		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	14,139.90			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	14,139.90			
53	TOTAL LIABILITIES AND FUND BALANCE	14,139.90	1,693.57		



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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)			40,581.93	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			40,581.93	
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			40,581.93	
53	TOTAL LIABILITIES AND FUND BALANCE			40,581.93	



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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)	81,675.48	70,911.64		
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	81,675.48	70,911.64		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	81,675.48	70,911.64		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	81,675.48	70,911.64		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	81,675.48	70,911.64		



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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	720,011.01	829,801.51
1112 District Levy - Personal Property	25,543.40	26,796.84
1113 District Levy - Heavy Motor Vehicles	255.90	259.48
1190 Penalties and Interest on Taxes	5,988.81	7,878.59
1510 Interest Earnings	2,400.54	5,987.55
3110 Direct State Aid	1,011,270.73	1,098,401.84
3115 State Spec Ed Allowable Cost Pymt to Districts	65,473.25	71,713.07
3120 State Guaranteed Tax Base Aid	178,170.24	154,027.10
3440 State HB20/SB417 Prop Tax Reimb	1,527.42	1,174.97
3444 State School Block Grant	88,243.75	88,914.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,098,885.05	2,284,955.35

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	1,140,480.31	1,247,181.21
2XX Personal Services - Employee Benefits	196,455.52	144,822.78
3XX Purchased Professional and Technical Services	917.10	872.45
4XX Purchased Property Services	10,191.01	16,093.26
5XX Other Purchased Services	242.43	1,357.60
6XX Supplies and Materials	33,746.28	35,938.70
7XX Property and Equipment Acquisition	0.00	22,080.00
21XX Support Services - Students		
1XX Personal Services - Salaries	6,772.00	12,712.48
2XX Personal Services - Employee Benefits	71.74	160.81
5XX Other Purchased Services	0.00	10.68
6XX Supplies and Materials	368.98	408.95
222X Educational Media Services		
1XX Personal Services - Salaries	90,861.15	94,999.55
2XX Personal Services - Employee Benefits	5,471.46	6,007.36
6XX Supplies and Materials	2,906.03	3,575.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	46,750.00	48,972.00
2XX Personal Services - Employee Benefits	3,212.70	3,686.88
3XX Purchased Professional and Technical Services	7,055.85	6,711.48
5XX Other Purchased Services	4,594.94	5,644.11
6XX Supplies and Materials	1,069.64	1,067.30
810 Dues and Fees	220.00	5,806.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		8XX	Other Expenditures	493.70	241.33
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	85,787.48	86,778.42
		2XX	Personal Services - Employee Benefits	4,050.34	7,110.51
		3XX	Purchased Professional and Technical Services	125.00	0.00
		5XX	Other Purchased Services	526.25	852.48
		6XX	Supplies and Materials	45.00	219.23
		810	Dues and Fees	355.00	730.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	68,291.85	74,305.52
		2XX	Personal Services - Employee Benefits	723.45	955.80
		3XX	Purchased Professional and Technical Services	612.09	628.67
		5XX	Other Purchased Services	9,644.51	14,248.68
		6XX	Supplies and Materials	5,421.49	5,180.11
		810	Dues and Fees	75.00	200.00
		8XX	Other Expenditures	9.99	266.74
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	74,214.97	70,333.74
		2XX	Personal Services - Employee Benefits	8,469.36	8,717.69
		3XX	Purchased Professional and Technical Services	0.00	977.50
		4XX	Purchased Property Services	58,840.38	71,186.54
		5XX	Other Purchased Services	19,706.03	20,078.43
		6XX	Supplies and Materials	10,782.40	11,364.68
		810	Dues and Fees	0.00	561.31
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	28,474.73	40,285.75
		850	Interest on Debt	7,340.01	13,477.19
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	121,179.08	131,954.39
		2XX	Personal Services - Employee Benefits	13,986.52	15,591.62
		3XX	Purchased Professional and Technical Services	575.38	696.00
		4XX	Purchased Property Services	0.00	128.91
		5XX	Other Purchased Services	339.73	131.28
		6XX	Supplies and Materials	562.60	367.28
	24XX	Support Services - School Administration			
		5XX	Other Purchased Services	48.60	0.00
	25XX	Support Services - Business			
		5XX	Other Purchased Services	0.00	230.25



Trustees' Financial Summary

FY2005-06

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15 Flathead County
0327 Somers Elem

**** Recalculated ****

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				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	7,200.95	7,887.30
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	8,000.00	5,926.92
		2XX	Personal Services - Employee Benefits	0.00	74.97
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	241.06	220.00
		6XX	Supplies and Materials	0.00	74.90
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	14,372.54	16,409.97
		2XX	Personal Services - Employee Benefits	152.26	207.58
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	1,699.54	0.00
		2XX	Personal Services - Employee Benefits	18.00	0.00
		4XX	Purchased Property Services	450.30	0.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,104,202.73	2,269,710.29



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**** Recalculated ****

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						55,993.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,284,955.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,269,710.29	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	2,600.00	(4b)		-2,600.00	
						-2,600.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						68,638.59	(5)



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**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	183,230.62	266,380.72
1112 District Levy - Personal Property	5,933.33	7,222.43
1113 District Levy - Heavy Motor Vehicles	65.33	66.25
1190 Penalties and Interest on Taxes	1,538.88	2,071.74
1510 Interest Earnings	1,289.66	2,345.26
1900 Other Revenue from Local Sources	0.00	58.50
2220 County On-Schedule Trans Reimb	55,416.24	69,543.54
3210 State On-Schedule Trans Reimb	55,416.26	69,543.54
3440 State HB20/SB417 Prop Tax Reimb	307.76	259.81
3444 State School Block Grant	11,004.66	11,088.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	314,202.74	428,580.09

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	39,355.63	35,976.16
2XX Personal Services - Employee Benefits	1,595.42	2,379.60
3XX Purchased Professional and Technical Services	157.18	283.50
5XX Other Purchased Services	0.00	275.65
25XX Support Services - Business		
1XX Personal Services - Salaries	4,233.25	4,778.47
2XX Personal Services - Employee Benefits	0.00	1.66
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	870.00	4,351.20
6XX Supplies and Materials	843.62	0.00
7XX Property and Equipment Acquisition	7,965.00	0.00
27XX Student Transportation Services		
5XX Other Purchased Services	244,846.74	239,769.14
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	5,504.11	9,440.49
2XX Personal Services - Employee Benefits	1,146.31	1,127.42
5XX Other Purchased Services	27,231.19	86,313.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	333,748.45	384,696.95



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**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					69,284.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					428,580.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					384,696.95	(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)					113,167.25	(5)



Trustees' Financial Summary

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**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	127.70	266.96
1621	Lunch Sales	55,088.25	61,492.80
3220	State Food Services Match	566.79	0.00
4550	Federal Child Nutrition	78,652.44	71,186.48

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

134,435.18 132,946.24

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	66,632.91	71,468.95
2XX Personal Services - Employee Benefits	5,571.65	5,640.46
3XX Purchased Professional and Technical Services	1,153.32	338.00
4XX Purchased Property Services	413.44	984.38
5XX Other Purchased Services	915.27	1,183.16
6XX Supplies and Materials	52,873.09	54,214.66
810 Dues and Fees	120.00	132.00

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

127,679.68 133,961.61

Schedule of Changes Worksheet

Beginning Fund Balance				8,154.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				132,946.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				133,961.61	(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)				7,138.96	(5)



Trustees' Financial Summary

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**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	16,424.32	73,074.54
1112 District Levy - Personal Property	785.17	928.49
1113 District Levy - Heavy Motor Vehicles	5.70	5.78
1190 Penalties and Interest on Taxes	184.73	327.92
1510 Interest Earnings	46.76	278.43
3440 State HB20/SB417 Prop Tax Reimb	31.22	17.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,477.90	74,632.56

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	17,834.15	69,338.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,834.15	69,338.46

Schedule of Changes Worksheet

Beginning Fund Balance	550.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,632.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69,338.46	(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)	5,844.69	(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	1,780.74	6,392.66
2240	County Retirement Distribution	368,510.08	328,881.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>370,290.82</u>	<u>335,273.67</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	203,124.59	199,324.82
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,206.12	2,031.65
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	16,182.77	15,182.42
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	15,335.79	13,576.05
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	15,279.13	13,868.55
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	12,917.04	12,638.86
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	13,218.01	11,247.13
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	21,582.53	21,088.38
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	980.31	1,508.74
360	State Gifted & Talented Reimbursement		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,424.84	1,032.48
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	2,559.83	3,003.20
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	12,170.31	11,421.86



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**** Recalculated ****

14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	315,981.27	305,924.14

Schedule of Changes Worksheet

Beginning Fund Balance	172,508.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	335,273.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	305,924.14	(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)	201,857.89	(5)



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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
001 Football	
1920 Contributions/Donations from Private Sources	11,160.00
002 Exxon Grant	
1920 Contributions/Donations from Private Sources	500.00
9710 Residual Equity Transfers In	0.88
002 Subtotal	500.88
003 Lakeside Playground	
1920 Contributions/Donations from Private Sources	600.00
004 Indirect Cost Recovery	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	5,199.00
136 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
146 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	34,348.38
166 Safe & Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	5,403.00
176 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	100,000.00
208 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	65,135.98
296 Title VI, Part B, Subpart 1	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,400.00
307 Earn & Learn	
1920 Contributions/Donations from Private Sources	769.44
316 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	131,437.00
342 Board of Investments #2	
5400 Proceeds from Long-Term Liabilities	73,874.35
6100 Material Prior Period Revenue Adjustments	11,333.33
342 Subtotal	85,207.68
343 Board of Investments Technology #2	
5400 Proceeds from Long-Term Liabilities	21,156.20
356 Title I, Part B, Subpart 1 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	170,524.03



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
361 Lakeside Community Club	
1920 Contributions/Donations from Private Sources	2,100.00
363 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	6,944.30
396 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	3,031.00
420 E-Rate	
1900 Other Revenue from Local Sources	2,322.57
450 Teachers Grant	
1920 Contributions/Donations from Private Sources	1,000.00
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	4,016.00
721 Donations	
1920 Contributions/Donations from Private Sources	1,700.00
741 Local/Interest	
1510 Interest Earnings	3,208.33
776 Part B 05-06	
5700 Resources Transferred from Other School Districts or Cooperatives	27,997.30
806 Tobacco Use	
3290 State - Other State Grants	1,484.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	697,750.09

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

PRC Program Function Object	2006 Value
001 Football	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	30.00
5XX Other Purchased Services	4,550.33
6XX Supplies and Materials	4,064.55
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
1XX Personal Services - Salaries	2,295.10



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
001 Subtotal	10,939.98
002 Exxon Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	646.56
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	0.88
002 Subtotal	647.44
136 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	523.20
2XX Personal Services - Employee Benefits	10.32
3XX Purchased Professional and Technical Services	1,410.00
5XX Other Purchased Services	145.96
6XX Supplies and Materials	15.52
136 Subtotal	2,105.00
146 Title II, Part A, Teacher/Principal Train/Recruit	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	15,266.29
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	11,905.24
2XX Personal Services - Employee Benefits	2,064.52
3XX Purchased Professional and Technical Services	3,859.24
5XX Other Purchased Services	513.51
6XX Supplies and Materials	406.97
21XX Support Services - Students	
1XX Personal Services - Salaries	191.52
2XX Personal Services - Employee Benefits	29.56
25XX Support Services - Business	
1XX Personal Services - Salaries	97.18



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
25XX Support Services - Business	
2XX Personal Services - Employee Benefits	14.35
146 Subtotal	
	34,348.38
166 Safe & Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	2,871.27
2XX Personal Services - Employee Benefits	681.67
3XX Purchased Professional and Technical Services	1,211.00
5XX Other Purchased Services	106.80
6XX Supplies and Materials	532.26
166 Subtotal	
	5,403.00
176 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	56,388.06
2XX Personal Services - Employee Benefits	12,538.78
3XX Purchased Professional and Technical Services	24,451.88
5XX Other Purchased Services	254.00
6XX Supplies and Materials	6,367.28
176 Subtotal	
	100,000.00
207 Part B 02	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	63.08
208 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	65,135.98



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
296 Title VI, Part B, Subpart 1	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	7,431.00
3XX Purchased Professional and Technical Services	2,969.00
	10,400.00
296 Subtotal	
316 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	96,348.78
2XX Personal Services - Employee Benefits	25,332.14
3XX Purchased Professional and Technical Services	672.93
5XX Other Purchased Services	15.00
6XX Supplies and Materials	480.26
23XX Support Services - General Administration	
1XX Personal Services - Salaries	6,996.00
2XX Personal Services - Employee Benefits	1,505.38
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
1XX Personal Services - Salaries	86.51
	131,437.00
316 Subtotal	
342 Board of Investments #2	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,728.00
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	12,632.38
6XX Supplies and Materials	1,171.33
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	70,000.61
	85,532.32
342 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
343 Board of Investments Technology #2	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	21,156.20
356 Title I, Part B, Subpart 1 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	82,023.22
2XX Personal Services - Employee Benefits	19,351.84
3XX Purchased Professional and Technical Services	11,810.33
5XX Other Purchased Services	2,811.83
6XX Supplies and Materials	22,616.88
7XX Property and Equipment Acquisition	22,500.00
222X Educational Media Services	
6XX Supplies and Materials	2,558.32
23XX Support Services - General Administration	
1XX Personal Services - Salaries	1,158.42
2XX Personal Services - Employee Benefits	170.94
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	24.00
5XX Other Purchased Services	299.25
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	5,199.00
356 Subtotal	170,524.03
361 Lakeside Community Club	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	46.00
4XX Purchased Property Services	368.00
5XX Other Purchased Services	153.30
6XX Supplies and Materials	908.58
8XX Other Expenditures	600.00
361 Subtotal	2,075.88



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
371 Holidayfest	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,250.00
6XX Supplies and Materials	393.55
	2,643.55
371 Subtotal	
381 Smart Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,995.00
396 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,031.00
420 E-Rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	5,706.25
450 Teachers Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	112.99
480 Carre	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	206.76
606 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1,034.26
2XX Personal Services - Employee Benefits	85.78
3XX Purchased Professional and Technical Services	818.50
5XX Other Purchased Services	777.46
6XX Supplies and Materials	1,300.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
606 Subtotal	4,016.00
721 Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,958.86
741 Local/Interest	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	3,825.00
776 Part B 05-06	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	22,454.10
2XX Personal Services - Employee Benefits	5,543.20
776 Subtotal	27,997.30
806 Tobacco Use	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,484.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 694,745.00



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						71,503.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						697,750.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						694,745.00	(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)						74,508.14	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Football	11,160.00	10,939.98	220.02
002 Exxon Grant	500.88	647.44	-146.56
003 Lakeside Playground	600.00	0.00	600.00
004 Indirect Cost Recovery	5,199.00	0.00	5,199.00
136 Gifted and Talented	2,105.00	2,105.00	0.00
146 Title II, Part A, Teacher/Principal Train/Recruit	34,348.38	34,348.38	0.00
166 Safe & Drug-Free Schools	5,403.00	5,403.00	0.00
176 Title IV, Part B, 21st Century	100,000.00	100,000.00	0.00
207 Part B 02	0.00	63.08	-63.08
208 Medicaid	65,135.98	65,135.98	0.00
296 Title VI, Part B, Subpart 1	10,400.00	10,400.00	0.00
307 Earn & Learn	769.44	0.00	769.44
316 Title I, Part A, Accountability	131,437.00	131,437.00	0.00
342 Board of Investments #2	85,207.68	85,532.32	-324.64
343 Board of Investments Technology #2	21,156.20	21,156.20	0.00
356 Title I, Part B, Subpart 1 Reading First	170,524.03	170,524.03	0.00
361 Lakeside Community Club	2,100.00	2,075.88	24.12
363 Energy Cost Relief	6,944.30	0.00	6,944.30
371 Holidayfest	0.00	2,643.55	-2,643.55
381 Smart Grant	0.00	3,995.00	-3,995.00
396 Title V, Part A, Innovative Programs	3,031.00	3,031.00	0.00
420 E-Rate	2,322.57	5,706.25	-3,383.68



Trustees' Financial Summary

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15 Flathead County
0327 Somers Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
450 Teachers Grant	1,000.00	112.99	887.01
480 Carre	0.00	206.76	-206.76
606 Title II, Part D, Ed Technology	4,016.00	4,016.00	0.00
721 Donations	1,700.00	1,958.86	-258.86
741 Local/Interest	3,208.33	3,825.00	-616.67
776 Part B 05-06	27,997.30	27,997.30	0.00
806 Tobacco Use	1,484.00	1,484.00	0.00
Total	697,750.09	694,745.00	3,005.09



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**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	70.86	178.32
5300	Operating Transfers from Other Funds	0.00	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		70.86	3,178.32

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	298.73	35.69
2XX	Personal Services - Employee Benefits	0.00	5.51
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	0.00	41.92
2XX	Personal Services - Employee Benefits	0.00	3.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		298.73	86.46

Schedule of Changes Worksheet

Beginning Fund Balance		4,066.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,178.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		86.46	(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)		7,158.19	(5)



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**** Recalculated ****

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	9,511.72	9,818.81
1112 District Levy - Personal Property	377.33	333.48
1113 District Levy - Heavy Motor Vehicles	3.35	3.40
1190 Penalties and Interest on Taxes	72.14	101.45
1510 Interest Earnings	340.58	952.72
3281 State Technology Aid	9,644.86	15,135.11
3440 State HB20/SB417 Prop Tax Reimb	16.08	10.22

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

19,966.06	26,355.19
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	99.61
6XX Supplies and Materials	10,687.36	11,227.32
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	7,590.27	7,817.24
850 Interest on Debt	364.87	222.62

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

18,642.50	19,366.79
-----------	-----------

Schedule of Changes Worksheet

Beginning Fund Balance	19,899.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,355.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,366.79	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,887.72	(5)



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**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	63.04	117.37
3445 State Combined Fund School Block Grant	1,910.02	1,924.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,973.06	2,041.91

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	11,450.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,450.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,941.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,041.91	(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)	3,983.29	(5)



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**** Recalculated ****

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	223,004.64	180,675.48
1112	District Levy - Personal Property	9,567.09	7,898.46
1113	District Levy - Heavy Motor Vehicles	78.32	79.44
1190	Penalties and Interest on Taxes	2,200.83	2,446.55
1510	Interest Earnings	3,778.79	8,531.81
3120	State Guaranteed Tax Base Aid	10,404.23	2,293.78
3440	State HB20/SB417 Prop Tax Reimb	386.02	238.96

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

	249,419.92	202,164.48
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	165,000.00	170,000.00
	850 Interest on Debt	77,790.00	70,200.00
	860 Agent Fees/Issuance Costs	175.00	175.00

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

	242,965.00	240,375.00
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Schedule of Changes Worksheet

Beginning Fund Balance					160,076.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					202,164.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					240,375.00	(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)					121,865.97	(5)



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**** Recalculated ****

60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	183.48	510.60
1910	Rentals	4,918.00	4,785.00
6100	Material Prior Period Revenue Adjustments	1,038.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,139.81	5,295.60

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
5XX Other Purchased Services	1,924.08	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	1,079.10
4XX Purchased Property Services	1,008.09	0.00
6XX Supplies and Materials	0.00	761.02
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	14.98	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,947.15	1,840.12

Schedule of Changes Worksheet

Beginning Fund Balance	10,684.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,295.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,840.12	(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)	14,139.90	(5)



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**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	70.87	36.17
6100	Material Prior Period Revenue Adjustments	10,295.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,365.87</u>	<u>36.17</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	2,922.30
6XX	Supplies and Materials	0.00	120.53
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	5,741.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>5,741.75</u>	<u>3,042.83</u>

Schedule of Changes Worksheet

Beginning Fund Balance				3,006.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				36.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,042.83	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	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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**** Recalculated ****

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	56,012.58	69,648.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56,012.58	69,648.12

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	51,600.14	67,261.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,600.14	67,261.63

Schedule of Changes Worksheet

Beginning Fund Balance	38,195.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,648.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	67,261.63	(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)	40,581.93	(5)



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**** Recalculated ****

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	85,781.16	75,581.17
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	23,200.74	22,454.10
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	1,725.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	1,350,043.74	1,423,750.56
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	28,270.49	26,170.53
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	103.06
XX	XXX 26XX	41X Energy Utility Services	45,007.97	52,080.50
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	97,699.41	70,000.61
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	17,834.15	69,338.46
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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**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	71,713.07
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	71,713.07

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	23,900.91
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	103,265.68
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	156,756.78
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	131,954.39	0.00	0.00	0.00	
280	1XXX	2XX	15,591.62	0.00	0.00	0.00	
280	1XXX	3XX	696.00	0.00	0.00	0.00	
280	1XXX	4XX	128.91	0.00	0.00	0.00	
280	1XXX	5XX	131.28	0.00	0.00	0.00	
280	1XXX	6XX	367.28	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	7,887.30	0.00	0.00	0.00	
Totals			156,756.78	0.00	0.00	0.00	156,756.78



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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.*



Trustees' Financial Summary

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**** Recalculated ****

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	82,500.00	0.00	0.00	0.00	82,500.00
Land Improvements	170,356.21	0.00	24,730.40	10,002.00	185,084.61
Buildings	4,267,742.64	0.00	50,559.28	4,615.33	4,313,686.59
Machinery And Equipment	68,180.45	0.00	44,580.00	32,665.00	80,095.45
Totals at historical cost	4,588,779.30	0.00	119,869.68	47,282.33	4,661,366.65
Less Accumulated depreciation for:					
Improvement Accum	23,623.40	0.00	0.00	0.00	23,623.40
Building Accum	641,711.27	0.00	0.00	0.00	641,711.27
Machinery And Equipment Accum	48,757.75	0.00	4,309.55	23,040.00	30,027.30
Total accumulated depreciation	714,092.42	0.00	4,309.55	23,040.00	695,361.97
Governmental activities, capital assets, net	3,874,686.88	0.00	115,560.13	24,242.33	3,966,004.68

* 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)	3,684.55	0.00	0.00
Transportation (27XX)	4,634.65	0.00	0.00
Food Service (31XX)	1,340.00	0.00	0.00
Unallocated	58,086.34	0.00	0.00
Total Depreciation for FY2006	67,745.54	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 *							
General Obligation Bonds:							
3/26/1997 Issue	1,405,000.00	0.00	170,000.00	0.00	1,235,000.00	180,000.00	1,055,000.00
Compensated	141,819.18	3,694.20	0.00	0.00	145,513.38	24,399.25	121,114.13
Loans	338,745.34	73,874.00	48,102.69	0.00	364,516.65	51,669.40	312,847.25
Total Governmental Activity							
Long-Term Liabilities	1,885,564.52	77,568.20	218,102.69	0.00	1,745,030.03	256,068.65	1,488,961.38

* 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.