



Trustees' Financial Summary

FY2005-06

Submit ID: 1196-08292874

56 Yellowstone County

**** Recalculated ****

1196 Yellowstone Academy 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 Jeannie Cantrell

Phone #: (406) 656-2198

(Signature)

(Date)

Chair, Board of Trustees Taylor Mayer

(Signature)

(Date)

County Superintendent A J Micheletti

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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 #
	VO-ED PROJECT INCOME	LOCAL	108	NONE
102	MISCELLANEOUS	LOCAL	102	NONE
104	Title I Accountability	FEDERAL	56-1196-37-05	84.348A
105	Jobs for Montana Graduates	STATE	NONE	State
106	TITLE VI PART B	FEDERAL	S358A043313	84.
107	VO-ED	LOCAL	107	NONE
108	VO-ED PROJECT INCOME	LOCAL	108	NONE
109	OTO- State Energy Cost Reluief	STATE	none	
110	TITLE II PART D	FEDERAL	56-1196-60-05	84.318
146	Title II Part A	FEDERAL	56-1196-14-05	84.367
316	Title I Improving Basic Programs	FEDERAL	56-1196-31-06	84.010A
375	Title I Accountability	FEDERAL	56-1196-37-06	84.348A
376	Title I Accountability	FEDERAL	56-1196-37-05	84.348A
396	Title V Part A	FEDERAL	56-1196-39-05	84.298
606	TITLE II PART D	FEDERAL	56-1196-60-05	84.318
776	Resource Transfers Dist/Coops	LOCAL		Local



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	324,264.94	125.25		
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	324,264.94	125.25		
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)	324,264.94	125.25		
52	TOTAL FUND BALANCE/EQUITY	324,264.94	125.25		
53	TOTAL LIABILITIES AND FUND BALANCE	324,264.94	125.25		



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		110.71	639,721.19	
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)			31,224.27	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		110.71	670,945.46	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			14,456.99	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			14,456.99	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,448.19	
48	Fund Balance for Budget (961-970)		110.71	653,040.28	
52	TOTAL FUND BALANCE/EQUITY		110.71	656,488.47	
53	TOTAL LIABILITIES AND FUND BALANCE		110.71	670,945.46	



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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)				583.20
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				583.20
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)				583.20
52	TOTAL FUND BALANCE/EQUITY				583.20
53	TOTAL LIABILITIES AND FUND BALANCE				583.20



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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)	4,722.69	.10		
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	4,722.69	.10		
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)				
48	Fund Balance for Budget (961-970)	4,722.69	.10		
52	TOTAL FUND BALANCE/EQUITY	4,722.69	.10		
53	TOTAL LIABILITIES AND FUND BALANCE	4,722.69	.10		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	81,841.19	10,932.92		
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	81,841.19	10,932.92		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	81,841.19	10,932.92		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	81,841.19	10,932.92		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	81,841.19	10,932.92		



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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
1320 Tuition from Schl Dists Within State	302,708.98	318,149.38
1510 Interest Earnings	2,840.07	9,075.93
3110 Direct State Aid	158,126.88	196,009.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	463,675.93	523,234.36

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	353,663.16	438,495.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	353,663.16	438,495.50

Schedule of Changes Worksheet

Beginning Fund Balance	239,526.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	523,234.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	438,495.50	(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)	324,264.94	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
2220	County On-Schedule Trans Reimb	15,390.00	15,390.00
3210	State On-Schedule Trans Reimb	15,390.00	15,390.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		30,780.00	30,780.00

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

PRC Program Function Object		2005 Value	2006 Value
280	Special Education - Local and State		
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	30,659.11	30,650.00
	3XX Purchased Professional and Technical Services	0.00	130.00
	6XX Supplies and Materials	120.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		30,779.11	30,780.00

Schedule of Changes Worksheet

Beginning Fund Balance				125.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				30,780.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				30,780.00	(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)				125.25	(5)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
2240 County Retirement Distribution	95,893.00	98,770.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95,893.00	98,770.00

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		
2XX Personal Services - Employee Benefits	95,891.45	67,859.81
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	2,563.55
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	18,564.95
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	9,778.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	95,891.45	98,767.28

Schedule of Changes Worksheet

Beginning Fund Balance	107.99 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	98,770.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,767.28 (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)	110.71 (5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
102 MISCELLANEOUS	
1320 Tuition from Schl Dists Within State	472,482.50
1510 Interest Earnings	18,284.68
1900 Other Revenue from Local Sources	212,241.82
3355 Medicaid - Miscellaneous	1,200,000.00
102 Subtotal	1,903,009.00
104 Title I Accountability	
4200 Title I, Part A, Improving Basic Programs	27,019.21
105 Jobs for Montana Graduates	
3290 State - Other State Grants	2,609.63
106 TITLE VI PART B	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,930.00
107 VO-ED	
1920 Contributions/Donations from Private Sources	89,478.63
108 VO-ED PROJECT INCOME	
1900 Other Revenue from Local Sources	6,564.00
109 OTO- State Energy Cost Reluief	
3630 OTO State Energy Cost Relief & Transportation	1,289.46
110 TITLE II PART D	
4310 Title II, Part D, Educational Technology	3,694.00
316 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	198,519.32
376 Title I Accountability	
4200 Title I, Part A, Improving Basic Programs	2,000.00
396 Title V Part A	
4350 Title V, Part A, Innovative Programs	810.00
606 TITLE II PART D	
4310 Title II, Part D, Educational Technology	2,224.69
776 Resource Transfers Dist/Coops	
5700 Resources Transferred from Other School Districts or Cooperatives	1,556.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,245,704.86

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

PRC Program Function Object	2006 Value
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1196 Yellowstone Academy Elem

15 - Miscellaneous Programs Fund

102 MISCELLANEOUS

280 Special Education - Local and State

1XXX	Instruction	
1XX	Personal Services - Salaries	743,631.48
2XX	Personal Services - Employee Benefits	389,449.05
3XX	Purchased Professional and Technical Services	65,970.86
5XX	Other Purchased Services	7,199.50
6XX	Supplies and Materials	49,278.77
21XX	Support Services - Students	
3XX	Purchased Professional and Technical Services	46,395.00
222X	Educational Media Services	
1XX	Personal Services - Salaries	16,565.13
6XX	Supplies and Materials	7,482.58
23XX	Support Services - General Administration	
3XX	Purchased Professional and Technical Services	4,892.75
5XX	Other Purchased Services	6,883.00
8XX	Other Expenditures	950.43
24XX	Support Services - School Administration	
1XX	Personal Services - Salaries	112,750.00
2XX	Personal Services - Employee Benefits	7,212.71
5XX	Other Purchased Services	7,514.29
6XX	Supplies and Materials	8,550.84
8XX	Other Expenditures	1,158.15
25XX	Support Services - Business	
1XX	Personal Services - Salaries	123,384.94
2XX	Personal Services - Employee Benefits	23,926.35
3XX	Purchased Professional and Technical Services	5,300.00
4XX	Purchased Property Services	4,047.61
5XX	Other Purchased Services	4,544.11
6XX	Supplies and Materials	6,866.41
7XX	Property and Equipment Acquisition	5,500.00
8XX	Other Expenditures	1,064.06
26XX	Operation and Maintenance of Plant Services	
1XX	Personal Services - Salaries	26,100.00
2XX	Personal Services - Employee Benefits	8,030.91
4XX	Purchased Property Services	14,703.07
6XX	Supplies and Materials	9,795.43
27XX	Student Transportation Services	
1XX	Personal Services - Salaries	29,958.41
2XX	Personal Services - Employee Benefits	2,581.14
4XX	Purchased Property Services	7,289.77
5XX	Other Purchased Services	1,006.93
6XX	Supplies and Materials	7,289.77



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
102 Subtotal	1,757,273.45
104 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	7,689.23
2XX Personal Services - Employee Benefits	343.54
5XX Other Purchased Services	6,529.98
6XX Supplies and Materials	31.52
104 Subtotal	14,594.27
105 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	2,609.63
106 TITLE VI PART B	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	6,930.00
107 VO-ED	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
1XX Personal Services - Salaries	69,313.09
2XX Personal Services - Employee Benefits	9,432.78
6XX Supplies and Materials	10,424.36
107 Subtotal	89,170.23
108 VO-ED PROJECT INCOME	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	3,646.38
109 OTO- State Energy Cost Reluief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,289.46



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
110 TITLE II PART D	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	3,690.43
316 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	140,598.97
2XX Personal Services - Employee Benefits	41,869.51
5XX Other Purchased Services	12,078.84
6XX Supplies and Materials	1,472.00
8XX Other Expenditures	2,500.00
	198,519.32
316 Subtotal	
375 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
5XX Other Purchased Services	320.18
6XX Supplies and Materials	9,679.43
	9,999.61
375 Subtotal	
376 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,000.00
396 Title V Part A	
435 Title V, Part A, Innovative Programs	
222X Educational Media Services	
6XX Supplies and Materials	810.00
606 TITLE II PART D	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	2,224.69



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
776 Resource Transfers Dist/Coops	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	1,556.92
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	 0.00 <u><u>2,094,314.39</u></u>



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					501,649.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,245,704.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,094,314.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	3,448.19	Less Last Year	0.00	(4b)	3,448.19	
					3,448.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					656,488.47	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 MISCELLANEOUS	1,903,009.00	1,757,273.45	145,735.55
104 Title I Accountability	27,019.21	14,594.27	12,424.94
105 Jobs for Montana Graduates	2,609.63	2,609.63	0.00
106 TITLE VI PART B	6,930.00	6,930.00	0.00
107 VO-ED	89,478.63	89,170.23	308.40
108 VO-ED PROJECT INCOME	6,564.00	3,646.38	2,917.62
109 OTO- State Energy Cost Reluief	1,289.46	1,289.46	0.00
110 TITLE II PART D	3,694.00	3,690.43	3.57
316 Title I Improving Basic Programs	198,519.32	198,519.32	0.00
375 Title I Accountability	0.00	9,999.61	-9,999.61
376 Title I Accountability	2,000.00	2,000.00	0.00
396 Title V Part A	810.00	810.00	0.00
606 TITLE II PART D	2,224.69	2,224.69	0.00
776 Resource Transfers Dist/Coops	1,556.92	1,556.92	0.00
Total	<u>2,245,704.86</u>	<u>2,094,314.39</u>	<u>151,390.47</u>



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21 - Compensated Absence Fund

Schedule of Changes Worksheet

Beginning Fund Balance						583.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(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)						583.20	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	1,428.86	2,557.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,428.86	2,557.78

Schedule of Changes Worksheet

Beginning Fund Balance		2,164.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,557.78	(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)		4,722.69	(5)



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29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance						0.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00 (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)						0.10 (5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	729,325.16	721,080.70
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	69,313.09
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	0.00	882,824.21
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	7,780.36
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	12,242.23	14,421.69
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	5,750.00	4,988.04
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

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

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	0.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	438,495.50
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	438,495.50	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	0.00	0.00	0.00	0.00	
Totals			438,495.50	0.00	0.00	0.00	438,495.50



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

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



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Machinery And Equipment	41,612.58	0.00	5,500.00	0.00	47,112.58
Totals at historical cost	41,612.58	0.00	5,500.00	0.00	47,112.58
Less Accumulated depreciation for:					
Machinery And Equipment Accum	30,211.50	0.00	4,235.07	0.00	34,446.57
Total accumulated depreciation	30,211.50	0.00	4,235.07	0.00	34,446.57
Governmental activities, capital assets, net	11,401.08	0.00	1,264.93	0.00	12,666.01

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

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,304.89	0.00	0.00
Financial Administration (25XX)	2,930.18	0.00	0.00
Total Depreciation for FY2006	4,235.07	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 *							
Compensated	40,249.37	1,207.96	0.00	0.00	41,457.33	6,218.60	35,238.73
Total Governmental Activity							
Long-Term Liabilities	40,249.37	1,207.96	0.00	0.00	41,457.33	6,218.60	35,238.73

* 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.