



Trustees' Financial Summary

FY2005-06

Submit ID: 0005-87785027

01 Beaverhead County

0005 Dillon 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 Ramona Glaus

Phone #: (406) 683-4311

(Signature)

(Date)

Chair, Board of Trustees Gail Barnhart

(Signature)

(Date)

County Superintendent Dottie Donovan

(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 #
077	IDEA Part B	FEDERAL	39-9703-77-06A	84.027
113	Obsolete Tuition Funds	LOCAL		
136	Gifted and Talented	STATE	01-0005-13-06	State
146	Title II Part A	FEDERAL	01-0005-14-06	84.367
156	Spanish Club Account	LOCAL		
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	01-0005-16-06	84.186A
179	Preschool	FEDERAL	39-9703-79-06a	84.173a
196	Exxon Mobil Grant	LOCAL		
265	Migrant Education	FEDERAL	01-0005-36-05b	84.011
266	Migrant Education	FEDERAL	01-0005-36-06B	84.011
276	CSPD Grant	LOCAL		
293	LEASE/HEAD START	LOCAL		
316	Title I, Part A, Improving Basic Programs	FEDERAL	01-0005-31-06	84.010A
326	Tobacco Use Prevention	STATE	01-0005-98-06	
335	Medicaid Reimb	LOCAL		
336	CSCT-Medicaid	LOCAL		
346	Energy Cost Relief	STATE	State	
366	Title I, Part C, Migrant Ed	FEDERAL	01-0005-36-06	84.011A
396	Title V Part A	FEDERAL	01-0005-39-06	84.298
400	AFTER SCHOOL PROGRAM/PATHWAYS	LOCAL		
401	After School Program/2	LOCAL		
414	Title III-Consortium	LOCAL		
416	Title III Part A English Language Acquisition	FEDERAL	01-0005-41-06I	84.365A
506	Services for Significant Needs Students	STATE	01-0005-76-06P2	State
606	Title II, Part D, Ed Technology	FEDERAL	01-0005-60-06	84.318
910	Budget Amendment			



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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)	272,433.27	105,324.45	12,214.61	1,755.88
02	Taxes Receivable - Real and Personal (120-149)	118,660.30	4,234.68	693.64	
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)	13,640.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	404,733.57	109,559.13	12,908.25	1,755.88
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	118,660.30	4,234.68	693.64	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	118,660.30	4,234.68	693.64	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	13,640.00			
37	Reserve for Encumbrances (953)	55,304.70			
48	Fund Balance for Budget (961-970)	217,128.57	105,324.45	12,214.61	1,755.88
52	TOTAL FUND BALANCE/EQUITY	286,073.27	105,324.45	12,214.61	1,755.88
53	TOTAL LIABILITIES AND FUND BALANCE	404,733.57	109,559.13	12,908.25	1,755.88



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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)		323,948.67	33,332.45	
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		323,948.67	33,332.45	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			5,345.21	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,345.21	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,127.62	
48	Fund Balance for Budget (961-970)		323,948.67	26,859.62	
52	TOTAL FUND BALANCE/EQUITY		323,948.67	27,987.24	
53	TOTAL LIABILITIES AND FUND BALANCE		323,948.67	33,332.45	



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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)				
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				
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		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,935.10	9,869.36		504.34
02	Taxes Receivable - Real and Personal (120-149)	4,689.40			1,738.81
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	14,624.50	9,869.36		2,243.15
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,689.40			1,738.81
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,689.40			1,738.81
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	9,935.10	9,869.36		504.34
52	TOTAL FUND BALANCE/EQUITY	9,935.10	9,869.36		504.34
53	TOTAL LIABILITIES AND FUND BALANCE	14,624.50	9,869.36		2,243.15



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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)	3,768.14			
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	3,768.14			
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)	3,768.14			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,768.14			
53	TOTAL LIABILITIES AND FUND BALANCE	3,768.14			



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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)			55,841.09	
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			55,841.09	
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			55,841.09	
53	TOTAL LIABILITIES AND FUND BALANCE			55,841.09	



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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)	191,287.43	95,487.90		
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	191,287.43	95,487.90		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	191,287.43	95,487.90		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	191,287.43	95,487.90		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	191,287.43	95,487.90		



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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
1110	District Tax Levy	1,282,081.32	1,281,136.95
1510	Interest Earnings	1,379.23	2,490.02
1900	Other Revenue from Local Sources	1,010.58	79.04
3110	Direct State Aid	1,315,116.42	1,403,527.68
3115	State Spec Ed Allowable Cost Pymt to Districts	139,059.54	141,591.09
3120	State Guaranteed Tax Base Aid	380,883.56	399,468.16
3440	State HB20/SB417 Prop Tax Reimb	27,859.03	20,894.30
3444	State School Block Grant	320,484.40	322,920.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,467,874.08	3,572,107.32

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	1,736,454.74	1,804,024.53
2XX	Personal Services - Employee Benefits	280,297.51	279,082.17
3XX	Purchased Professional and Technical Services	0.00	6,392.43
4XX	Purchased Property Services	12,007.14	1,932.65
5XX	Other Purchased Services	351.59	1,088.70
6XX	Supplies and Materials	75,763.88	97,941.77
7XX	Property and Equipment Acquisition	0.00	10,115.19
8XX	Other Expenditures	355.71	1,104.39
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	140.00	339.00
5XX	Other Purchased Services	1,440.70	1,744.43
6XX	Supplies and Materials	235.24	54.85
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	98,202.96	84,606.32
2XX	Personal Services - Employee Benefits	8,965.29	525.14
3XX	Purchased Professional and Technical Services	1,570.99	772.54
222X	Educational Media Services		
1XX	Personal Services - Salaries	98,202.96	102,131.04
2XX	Personal Services - Employee Benefits	19,609.11	19,025.57
3XX	Purchased Professional and Technical Services	0.00	1,930.00
4XX	Purchased Property Services	205.00	164.25
6XX	Supplies and Materials	9,659.34	6,962.75
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	81,945.09	86,475.10
2XX	Personal Services - Employee Benefits	10,189.55	9,903.68



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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			
		5XX	Other Purchased Services	1,912.46	2,393.80
		6XX	Supplies and Materials	99.14	188.75
		810	Dues and Fees	1,021.00	983.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	171,077.59	179,093.24
		2XX	Personal Services - Employee Benefits	48,571.05	49,379.92
		5XX	Other Purchased Services	3,207.16	2,116.26
		6XX	Supplies and Materials	1,154.59	866.39
		810	Dues and Fees	2,485.00	815.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	34,760.04	37,500.00
		2XX	Personal Services - Employee Benefits	9,205.17	8,728.72
		3XX	Purchased Professional and Technical Services	9,626.89	4,384.44
		5XX	Other Purchased Services	43,729.02	45,661.38
		6XX	Supplies and Materials	2,074.42	1,641.69
		810	Dues and Fees	15,357.45	16,406.45
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	139,529.66	141,819.05
		2XX	Personal Services - Employee Benefits	40,906.12	42,101.41
		3XX	Purchased Professional and Technical Services	11,655.75	12,220.33
		4XX	Purchased Property Services	131,146.85	146,350.96
		6XX	Supplies and Materials	30,988.20	39,072.39
		7XX	Property and Equipment Acquisition	13,533.48	1,947.90
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	152,549.84	178,419.48
		2XX	Personal Services - Employee Benefits	77,214.00	68,318.65
		3XX	Purchased Professional and Technical Services	30,333.02	23,500.55
		5XX	Other Purchased Services	2,910.07	1,896.34
		6XX	Supplies and Materials	5,683.10	4,844.10
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	7,850.00	5,890.00
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	13,300.00	3,315.30
		8XX	Other Expenditures	10,000.00	8,000.00



Trustees' Financial Summary

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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
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	60,612.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,447,477.87	3,604,784.54

Schedule of Changes Worksheet

Beginning Fund Balance	279,140.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,572,107.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,604,784.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year 13,640.00 Less Last Year 16,005.00 (4a)	-2,365.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 55,304.70 Less Last Year 13,329.75 (4b)	41,974.95	
	39,609.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	286,073.27	(5)



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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	46,987.40	45,127.21
1510 Interest Earnings	2,489.58	4,663.25
3440 State HB20/SB417 Prop Tax Reimb	2,724.26	2,043.19
3444 State School Block Grant	7,012.39	7,065.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,213.63	58,899.33

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	17,299.43	19,976.78
5XX Other Purchased Services	36,623.20	45,555.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	53,922.63	65,532.58

Schedule of Changes Worksheet

Beginning Fund Balance	111,957.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,899.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,532.58	(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)	105,324.45	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	4,002.97	8,040.35
1510 Interest Earnings	0.00	171.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,002.97	8,211.64

Schedule of Changes Worksheet

Beginning Fund Balance	4,002.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,211.64	(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)	12,214.61	(5)



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12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1611	National School Lunch Program	124,929.50	131,303.22
3220	State Food Services Match	746.93	0.00
4550	Federal Child Nutrition	73,871.79	82,268.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		199,548.22	213,571.48

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	78,302.01	78,820.64
	2XX Personal Services - Employee Benefits	61,956.61	61,578.67
	4XX Purchased Property Services	0.00	594.30
	5XX Other Purchased Services	4,410.67	4,687.43
	6XX Supplies and Materials	58,277.32	66,307.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		202,946.61	211,988.33

Schedule of Changes Worksheet

Beginning Fund Balance				172.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				213,571.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				211,988.33	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,755.88	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	189.49	284.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	189.49	284.97

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	8,521.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	8,521.11

Schedule of Changes Worksheet

Beginning Fund Balance	8,236.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	284.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,521.11	(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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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	984.88	1,896.46
2240 County Retirement Distribution	415,354.71	431,159.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	416,339.59	433,056.41

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	272,892.67	259,711.78
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	14,895.04	12,910.91
222X Educational Media Services		
2XX Personal Services - Employee Benefits	14,597.61	15,232.33
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,931.23	12,813.44
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	24,758.37	26,045.51
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,005.08	5,431.51
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	18,642.66	21,309.62
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	22,118.17	23,892.62
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	8,526.00	8,633.46
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	9,908.25	9,930.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	403,275.08	395,911.54



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					286,803.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					433,056.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					395,911.54	(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)					323,948.67	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
077 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	150,284.00
113 Obsolete Tuition Funds	
9710 Residual Equity Transfers In	8,521.11
136 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
146 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	79,263.74
156 Spanish Club Account	
1920 Contributions/Donations from Private Sources	3,000.00
166 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	7,958.00
179 Preschool	
5700 Resources Transferred from Other School Districts or Cooperatives	7,458.00
196 Exxon Mobil Grant	
1920 Contributions/Donations from Private Sources	500.00
265 Migrant Education	
4250 Title I, Part C, Migrant Education	13,399.97
266 Migrant Education	
4250 Title I, Part C, Migrant Education	4,654.79
276 CSPD Grant	
5700 Resources Transferred from Other School Districts or Cooperatives	1,000.00
293 LEASE/HEAD START	
3290 State - Other State Grants	6,875.00
316 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	209,704.28
326 Tobacco Use Prevention	
3290 State - Other State Grants	2,044.70
335 Medicaid Reimb	
3354 Medicaid - Speech Therapy	11,718.79
9710 Residual Equity Transfers In	37.80
335 Subtotal	11,756.59
336 CSCT-Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	105,340.28
346 Energy Cost Relief	



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
3630 OTO State Energy Cost Relief & Transportation	8,851.64
366 Title I, Part C, Migrant Ed	
4250 Title I, Part C, Migrant Education	17,370.92
396 Title V Part A	
4350 Title V, Part A, Innovative Programs	2,925.08
400 AFTER SCHOOL PROGRAM/PATHWAYS	
3290 State - Other State Grants	24,380.95
401 After School Program/2	
3290 State - Other State Grants	1,287.09
414 Title III-Consortium	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	1,111.82
416 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	1,013.98
506 Services for Significant Needs Students	
3610 Services for Significant Needs Students	12,500.00
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	7,004.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	690,310.94

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

PRC Program Function Object	2006 Value
077 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	102,199.00
2XX Personal Services - Employee Benefits	19,185.00
21XX Support Services - Students	
1XX Personal Services - Salaries	28,900.00
077 Subtotal	150,284.00
113 Obsolete Tuition Funds	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	5,000.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
136 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	252.92
6XX Supplies and Materials	1,850.97
	2,103.89
136 Subtotal	2,103.89
146 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	50,904.00
2XX Personal Services - Employee Benefits	17,472.66
5XX Other Purchased Services	10,503.48
6XX Supplies and Materials	383.60
	79,263.74
146 Subtotal	79,263.74
156 Spanish Club Account	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	862.50
2XX Personal Services - Employee Benefits	190.51
6XX Supplies and Materials	550.20
	1,603.21
156 Subtotal	1,603.21
166 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	420.00
2XX Personal Services - Employee Benefits	614.29
5XX Other Purchased Services	6,118.82
6XX Supplies and Materials	804.89
	7,958.00
166 Subtotal	7,958.00
179 Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	6,760.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
457 IDEA Preschool	
1XXX Instruction	
2XX Personal Services - Employee Benefits	698.00
	7,458.00
179 Subtotal	
196 Exxon Mobil Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	368.28
265 Migrant Education	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	7,015.97
2XX Personal Services - Employee Benefits	1,268.76
5XX Other Purchased Services	551.92
6XX Supplies and Materials	3,195.32
21XX Support Services - Students	
1XX Personal Services - Salaries	1,368.00
	13,399.97
265 Subtotal	
266 Migrant Education	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	2,881.78
2XX Personal Services - Employee Benefits	426.21
5XX Other Purchased Services	322.18
6XX Supplies and Materials	1,024.62
	4,654.79
266 Subtotal	
276 CSPD Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	859.27



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
293 LEASE/HEAD START	
329 State Miscellaneous Grants	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	5,339.61
316 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	117,688.55
2XX Personal Services - Employee Benefits	76,753.69
5XX Other Purchased Services	501.40
6XX Supplies and Materials	1,896.27
21XX Support Services - Students	
8XX Other Expenditures	14.62
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	12,849.75
	209,704.28
316 Subtotal	
326 Tobacco Use Prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	2,044.70
335 Medicaid Reimb	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	152.95
5XX Other Purchased Services	30.00
	182.95
335 Subtotal	
336 CSCT-Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	105,340.28
346 Energy Cost Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	8,851.64



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
363 State One Time Only (OTO) Energy Cost Relief & Trans 26XX Operation and Maintenance of Plant Services	
346 Subtotal	8,851.64
366 Title I, Part C, Migrant Ed	
425 Title I, Part C, Migrant Education 1XXX Instruction	
1XX Personal Services - Salaries	8,741.50
2XX Personal Services - Employee Benefits	3,567.43
5XX Other Purchased Services	1,079.76
6XX Supplies and Materials	1,032.23
21XX Support Services - Students	
5XX Other Purchased Services	2,950.00
366 Subtotal	17,370.92
396 Title V Part A	
435 Title V, Part A, Innovative Programs 1XXX Instruction	
5XX Other Purchased Services	1,753.55
6XX Supplies and Materials	1,171.53
396 Subtotal	2,925.08
400 AFTER SCHOOL PROGRAM/PATHWAYS	
329 State Miscellaneous Grants 1XXX Instruction	
1XX Personal Services - Salaries	17,960.75
2XX Personal Services - Employee Benefits	2,597.73
6XX Supplies and Materials	3,117.17
400 Subtotal	23,675.65
401 After School Program/2	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	
1XX Personal Services - Salaries	1,139.25
2XX Personal Services - Employee Benefits	147.84



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
401 Subtotal	1,287.09
414 Title III-Consortium	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	960.00
2XX Personal Services - Employee Benefits	151.82
414 Subtotal	1,111.82
416 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	874.71
2XX Personal Services - Employee Benefits	139.27
416 Subtotal	1,013.98
506 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	3,963.26
2XX Personal Services - Employee Benefits	744.74
3XX Purchased Professional and Technical Services	7,792.00
506 Subtotal	12,500.00
606 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
2XX Personal Services - Employee Benefits	559.00
5XX Other Purchased Services	6,445.00
606 Subtotal	7,004.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 671,305.15



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						8,553.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						690,310.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						671,305.15	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	1,127.62	Less Last Year	700.00	(4b)		427.62	
						427.62	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,987.24	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
077 IDEA Part B	150,284.00	150,284.00	0.00
113 Obsolete Tuition Funds	8,521.11	5,000.00	3,521.11
136 Gifted and Talented	2,105.00	2,103.89	1.11
146 Title II Part A	79,263.74	79,263.74	0.00
156 Spanish Club Account	3,000.00	1,603.21	1,396.79
166 Title IV, Part A, Safe & Drug-Free	7,958.00	7,958.00	0.00
179 Preschool	7,458.00	7,458.00	0.00
196 Exxon Mobil Grant	500.00	368.28	131.72
265 Migrant Education	13,399.97	13,399.97	0.00
266 Migrant Education	4,654.79	4,654.79	0.00
276 CSPD Grant	1,000.00	859.27	140.73
293 LEASE/HEAD START	6,875.00	5,339.61	1,535.39
316 Title I, Part A, Improving Basic Programs	209,704.28	209,704.28	0.00
326 Tobacco Use Prevention	2,044.70	2,044.70	0.00
335 Medicaid Reimb	11,756.59	182.95	11,573.64
336 CSCT-Medicaid	105,340.28	105,340.28	0.00
346 Energy Cost Relief	8,851.64	8,851.64	0.00
366 Title I, Part C, Migrant Ed	17,370.92	17,370.92	0.00
396 Title V Part A	2,925.08	2,925.08	0.00
400 AFTER SCHOOL PROGRAM/PATHWAYS	24,380.95	23,675.65	705.30
401 After School Program/2	1,287.09	1,287.09	0.00
414 Title III-Consortium	1,111.82	1,111.82	0.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
416 Title III Part A English Language Acquisition	1,013.98	1,013.98	0.00
506 Services for Significant Needs Students	12,500.00	12,500.00	0.00
606 Title II, Part D, Ed Technology	7,004.00	7,004.00	0.00
Total	<u>690,310.94</u>	<u>671,305.15</u>	<u>19,005.79</u>



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	50,505.18	49,422.45
3281 State Technology Aid	12,924.04	19,843.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,429.22	69,266.17

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	15,602.13	18,796.61
4XX Purchased Property Services	0.00	2,920.00
5XX Other Purchased Services	111.30	346.18
6XX Supplies and Materials	0.00	3,654.06
7XX Property and Equipment Acquisition	42,587.14	49,472.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,300.57	75,189.39

Schedule of Changes Worksheet

Beginning Fund Balance	20,555.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,266.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75,189.39	(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	4,696.80	(4b)
	-4,696.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,935.10	(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.00	192.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	192.29

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	4,416.67	0.00
6XX Supplies and Materials	0.00	1,518.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,416.67	1,518.81

Schedule of Changes Worksheet

Beginning Fund Balance	11,195.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	192.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,518.81	(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)	9,869.36	(5)



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50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	22,816.70	19,081.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,816.70	19,081.85

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	22,740.32	18,653.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,740.32	18,653.89

Schedule of Changes Worksheet

Beginning Fund Balance	76.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,081.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,653.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	504.34	(5)



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60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	287.86	0.00
5200	Sale or Compensation for Loss of Assets	503.25	54,401.89
6100	Material Prior Period Revenue Adjustments	0.00	-82.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>791.11</u>	<u>54,319.71</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	54,226.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>54,226.89</u>

Schedule of Changes Worksheet

Beginning Fund Balance				3,675.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				54,319.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				54,226.89	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				3,768.14	(5)



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61 - Building Reserve Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
999	Undistributed				
	9999	Undistributed			
		971	Residual Equity Transfers Out	0.00	37.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	37.80

Schedule of Changes Worksheet

Beginning Fund Balance					37.80	(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					37.80	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	179,818.52	189,752.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	179,818.52	189,752.94

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	171,339.56	166,376.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	171,339.56	166,376.23

Schedule of Changes Worksheet

Beginning Fund Balance	32,464.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	189,752.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	166,376.23	(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)	55,841.09	(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	19,172.82	34,522.11
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	1,722,395.83	1,760,330.68
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	30,168.33	25,002.47
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	3,025.46	703.85
XX	XXX 26XX	41X Energy Utility Services	100,798.06	120,181.17
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	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	85,722.78
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	85,722.78

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	28,570.14
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	123,439.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	282,869.12
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	178,419.48	0.00	0.00	0.00	
280	1XXX	2XX	68,318.65	0.00	0.00	0.00	
280	1XXX	3XX	23,500.55	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,896.34	0.00	0.00	0.00	
280	1XXX	6XX	4,844.10	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	5,890.00	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			282,869.12	0.00	0.00	0.00	282,869.12



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

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



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	72,500.00	0.00	0.00	0.00	72,500.00
Land Improvements	257,141.20	0.00	0.00	0.00	257,141.20
Buildings	1,962,434.19	0.00	40,500.00	0.00	2,002,934.19
Machinery And Equipment	186,769.19	0.00	19,132.58	0.00	205,901.77
Totals at historical cost	2,478,844.58	0.00	59,632.58	0.00	2,538,477.16
Less Accumulated depreciation for:					
Improvement Accum	214,708.98	0.00	3,316.34	0.00	218,025.32
Building Accum	1,051,301.95	0.00	30,272.43	0.00	1,081,574.38
Machinery And Equipment Accum	110,032.93	0.00	11,029.76	0.00	121,062.69
Total accumulated depreciation	1,376,043.86	0.00	44,618.53	0.00	1,420,662.39
Governmental activities, capital assets, net	1,102,800.72	0.00	15,014.05	0.00	1,117,814.77

* 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)	28,709.27	0.00	0.00
Operations and Maintenance (26XX)	9,170.48	0.00	0.00
Transportation (27XX)	5,324.63	0.00	0.00
Food Service (31XX)	1,414.15	0.00	0.00
Total Depreciation for FY2006	44,618.53	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Capital	0.00	14,132.58	0.00	0.00	14,132.58	2,794.82	11,337.76
Compensated	325,014.00	0.00	0.00	7,281.00	317,733.00	95,320.00	222,413.00
Special	0.00	199,614.42	14,283.84	4,438.97	180,891.61	6,268.57	174,623.04
Total Governmental Activity							
Long-Term Liabilities	325,014.00	213,747.00	14,283.84	11,719.97	512,757.19	104,383.39	408,373.80

* 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.