



Trustees' Financial Summary

FY2005-06

Submit ID: 0009-49280701

01 Beaverhead County

0009 Lima K-12 Schools

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 Jean Huntsman

Phone #: (406) 276-3571

(Signature)

(Date)

Chair, Board of Trustees Brent Weekes

(Signature)

(Date)

County Superintendent Dottie Donovan

(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 #
001	Title I, Part A, Improving Basic Programs	FEDERAL	0100093105	84.010A
002	Title I, Part A, Improving Basic Programs	FEDERAL	0100093106	84.010A
003	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0100091405	84.367
004	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0100091406	84.367
005	Title V Part A	FEDERAL	0100093906	84.298
006	Title II, Part D, Ed Technology	FEDERAL	010096006	84.318
007	Title IV, Part A, Safe & Drug-Free	FEDERAL	0100091605	84.186A
008	Title IV, Part A, Safe & Drug-Free	FEDERAL	0100091606	84.186A
009	Vo Ed Carl Perkins Basic Grant	FEDERAL	0100098106	84.048A
010	Vo Ed All Career & Tech Ed Programs	STATE	395	State
011	Vo Ed Business/Marketing	STATE	396	State
012	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A052861	84.358A
013	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A062861	84.358A
206	ADJUSTMENT	LOCAL	LOCAL	
363	State OTO Energy Cost Relief and Transportation	STATE	n/a	State



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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)	168,670.99	33,275.83	24,047.91	1,655.29
02	Taxes Receivable - Real and Personal (120-149)	15,209.55	751.11		
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	183,880.54	34,026.94	24,047.91	1,655.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15,209.55	751.11		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15,209.55	751.11		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	33,113.67			
48	Fund Balance for Budget (961-970)	135,557.32	33,275.83	24,047.91	1,655.29
52	TOTAL FUND BALANCE/EQUITY	168,670.99	33,275.83	24,047.91	1,655.29
53	TOTAL LIABILITIES AND FUND BALANCE	183,880.54	34,026.94	24,047.91	1,655.29



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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)		44,063.50	-10,246.56	2,442.70
02	Taxes Receivable - Real and Personal (120-149)				10.31
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			21,756.30	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		44,063.50	11,509.74	2,453.01
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			450.41	10.31
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			450.41	10.31
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		44,063.50	11,059.33	2,442.70
52	TOTAL FUND BALANCE/EQUITY		44,063.50	11,059.33	2,442.70
53	TOTAL LIABILITIES AND FUND BALANCE		44,063.50	11,509.74	2,453.01



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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)	265.67			4,744.94
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	265.67			4,744.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	265.67			4,744.94
52	TOTAL FUND BALANCE/EQUITY	265.67			4,744.94
53	TOTAL LIABILITIES AND FUND BALANCE	265.67			4,744.94



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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)	12,763.61	6,865.45		
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	12,763.61	6,865.45		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	12,763.61	6,865.45		
52	TOTAL FUND BALANCE/EQUITY	12,763.61	6,865.45		
53	TOTAL LIABILITIES AND FUND BALANCE	12,763.61	6,865.45		



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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)	1,296.28	47,354.13		
02	Taxes Receivable - Real and Personal (120-149)		458.11		
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	1,296.28	47,812.24		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		458.11		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		458.11		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,296.28	47,354.13		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,296.28	47,354.13		
53	TOTAL LIABILITIES AND FUND BALANCE	1,296.28	47,812.24		



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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)	19,027.82		26,353.94	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,027.82		26,353.94	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY	19,027.82		26,353.94	
53	TOTAL LIABILITIES AND FUND BALANCE	19,027.82		26,353.94	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,404.23	54,290.67		
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	15,404.23	54,290.67		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	15,404.23	54,290.67		
35	TOTAL LIABILITIES	15,404.23	54,290.67		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	15,404.23	54,290.67		



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	262,039.73	228,548.04
1112 District Levy - Personal Property	5,298.02	4,087.39
1114 District Levy - Pers Prop/Mobile Homes	4,382.67	3,539.98
1190 Penalties and Interest on Taxes	1,395.38	1,110.39
1510 Interest Earnings	791.64	1,472.04
1900 Other Revenue from Local Sources	0.00	1,643.90
3110 Direct State Aid	344,600.57	385,025.45
3115 State Spec Ed Allowable Cost Pymt to Districts	15,864.05	16,837.83
3120 State Guaranteed Tax Base Aid	104,502.64	96,165.22
3440 State HB20/SB417 Prop Tax Reimb	3,267.10	2,450.33
3444 State School Block Grant	44,900.07	45,241.31
4800 Federal Revenue in Lieu of Taxes	22,785.21	20,055.10
6100 Material Prior Period Revenue Adjustments	20.82	-1,760.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	809,847.90	804,416.33

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	260,084.70	295,937.14
2XX Personal Services - Employee Benefits	25,660.92	24,320.40
3XX Purchased Professional and Technical Services	50.00	294.00
4XX Purchased Property Services	5,129.71	5,168.88
5XX Other Purchased Services	472.22	202.34
6XX Supplies and Materials	31,824.32	28,034.43
810 Dues and Fees	0.00	395.00
8XX Other Expenditures	225.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	18,500.52	16,243.47
2XX Personal Services - Employee Benefits	3,894.59	2,863.83
3XX Purchased Professional and Technical Services	504.00	0.00
5XX Other Purchased Services	213.20	89.28
6XX Supplies and Materials	1,427.25	1,174.28
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	52.00	0.00
2XX Personal Services - Employee Benefits	0.30	0.00
3XX Purchased Professional and Technical Services	845.00	405.00
6XX Supplies and Materials	0.00	25.99



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	16,143.95	21,936.38
		2XX	Personal Services - Employee Benefits	6,047.42	5,330.52
		6XX	Supplies and Materials	2,868.26	2,910.90
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	16,800.00	17,150.04
		2XX	Personal Services - Employee Benefits	3,731.63	4,050.60
		3XX	Purchased Professional and Technical Services	1,401.35	4,950.71
		4XX	Purchased Property Services	281.91	152.54
		5XX	Other Purchased Services	6,661.44	7,244.29
		6XX	Supplies and Materials	3,633.42	2,168.93
		810	Dues and Fees	4,407.30	3,698.88
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	36,169.90	37,100.76
		2XX	Personal Services - Employee Benefits	4,871.87	5,197.07
		5XX	Other Purchased Services	746.60	1,083.69
		6XX	Supplies and Materials	801.27	382.89
		810	Dues and Fees	806.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	14,715.23	15,037.02
		2XX	Personal Services - Employee Benefits	3,019.86	2,897.58
		3XX	Purchased Professional and Technical Services	5,175.00	5,275.00
		4XX	Purchased Property Services	75.00	0.00
		5XX	Other Purchased Services	799.49	986.44
		6XX	Supplies and Materials	2,084.00	671.43
		810	Dues and Fees	81.37	385.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	36,776.14	36,883.57
		2XX	Personal Services - Employee Benefits	3,195.58	16,779.50
		3XX	Purchased Professional and Technical Services	971.21	4,504.59
		4XX	Purchased Property Services	15,836.61	26,200.68
		5XX	Other Purchased Services	12,536.70	12,158.15
		6XX	Supplies and Materials	59,917.45	57,947.30
		810	Dues and Fees	160.00	170.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,076.67	8,803.53
		2XX	Personal Services - Employee Benefits	1,395.58	1,205.52
		3XX	Purchased Professional and Technical Services	520.00	0.00
		5XX	Other Purchased Services	244.50	96.30
		6XX	Supplies and Materials	835.34	366.81



Trustees' Financial Summary

FY2005-06

Submit ID: 0009-49280701

01 Beaverhead County

0009 Lima K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	14,822.65	16,166.42
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	51,394.09	54,301.44
		2XX	Personal Services - Employee Benefits	10,485.48	8,763.43
		4XX	Purchased Property Services	152.00	200.27
		6XX	Supplies and Materials	5,105.91	5,768.52
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	748.25	541.52
		2XX	Personal Services - Employee Benefits	51.54	53.26
		4XX	Purchased Property Services	45.25	352.99
		6XX	Supplies and Materials	279.85	309.80
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,325.00	1,600.00
		2XX	Personal Services - Employee Benefits	7.69	12.92
		5XX	Other Purchased Services	120.00	114.00
		6XX	Supplies and Materials	0.00	13.57
		810	Dues and Fees	235.00	150.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,706.96	3,068.79
		2XX	Personal Services - Employee Benefits	118.78	231.84
		4XX	Purchased Property Services	4,410.53	670.30
		6XX	Supplies and Materials	3,729.52	3,889.94
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	21,913.88	22,795.01
		2XX	Personal Services - Employee Benefits	344.08	643.09
		3XX	Purchased Professional and Technical Services	30.00	0.00
		4XX	Purchased Property Services	0.00	50.00
		5XX	Other Purchased Services	6,004.93	6,666.48
		6XX	Supplies and Materials	5,105.23	6,531.78
		810	Dues and Fees	1,550.00	1,630.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	2,655.45	2,715.87
		2XX	Personal Services - Employee Benefits	391.06	377.51
		4XX	Purchased Property Services	0.00	1,111.75



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01 Beaverhead County

0009 Lima K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
910	Food Services				
	31XX	Food Services			
		5XX	Other Purchased Services	37.50	65.50
		6XX	Supplies and Materials	5,900.87	14,655.85
		7XX	Property and Equipment Acquisition	0.00	14,500.00
		810	Dues and Fees	90.00	90.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	3,960.00	609.48
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	5,800.48	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				769,193.76	847,531.99

Schedule of Changes Worksheet

Beginning Fund Balance					197,891.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					804,416.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					847,531.99	(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	33,113.67	Less Last Year	19,218.37	(4b)	13,895.30	
					13,895.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					168,670.99	(5)



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01 Beaverhead County

0009 Lima K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	18,687.25	4,991.04
1112	District Levy - Personal Property	382.55	70.94
1114	District Levy - Pers Prop/Mobile Homes	362.71	133.34
1190	Penalties and Interest on Taxes	128.25	54.08
1510	Interest Earnings	23.74	49.21
2220	County On-Schedule Trans Reimb	20,710.42	23,796.57
3210	State On-Schedule Trans Reimb	20,710.43	23,796.58
3440	State HB20/SB417 Prop Tax Reimb	18.24	13.68
4800	Federal Revenue in Lieu of Taxes	1,981.08	1,395.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>63,004.67</u>	<u>54,301.11</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	9,600.00	9,800.04
2XX	Personal Services - Employee Benefits	2,132.36	2,257.48
3XX	Purchased Professional and Technical Services	135.00	0.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,259.59	2,277.73
2XX	Personal Services - Employee Benefits	464.57	445.48
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	15,464.60	17,147.99
2XX	Personal Services - Employee Benefits	3,089.56	3,628.74
3XX	Purchased Professional and Technical Services	0.00	225.50
4XX	Purchased Property Services	3,790.46	3,391.34
5XX	Other Purchased Services	6,744.00	7,450.75
6XX	Supplies and Materials	7,377.65	11,873.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>51,057.79</u>	<u>58,498.51</u>



Trustees' Financial Summary

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01 Beaverhead County

0009 Lima K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						37,473.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,301.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						58,498.51	(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)						33,275.83	(5)



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01 Beaverhead County 0009 Lima K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	18,941.81	11,674.47
1112 District Levy - Personal Property	383.94	200.86
1114 District Levy - Pers Prop/Mobile Homes	323.55	205.55
1190 Penalties and Interest on Taxes	100.47	69.48
1510 Interest Earnings	487.00	504.00
3440 State HB20/SB417 Prop Tax Reimb	285.18	213.88
4800 Federal Revenue in Lieu of Taxes	1,662.54	1,446.53

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

22,184.49	14,314.77
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	26,500.00	58,077.00

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

26,500.00	58,077.00
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Schedule of Changes Worksheet

Beginning Fund Balance	67,810.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,314.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,077.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,047.91	(5)



Trustees' Financial Summary

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01 Beaverhead County

0009 Lima K-12 Schools

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	9,600.95	7,981.65
1632	Daily Adult Sales	491.80	573.30
1900	Other Revenue from Local Sources	0.00	76.49
3220	State Food Services Match	155.36	0.00
4550	Federal Child Nutrition	20,095.45	22,361.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>30,343.56</u>	<u>30,993.00</u>

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	19,225.52	20,221.04
	2XX Personal Services - Employee Benefits	1,270.65	1,959.37
	4XX Purchased Property Services	258.75	522.50
	5XX Other Purchased Services	536.49	604.67
	6XX Supplies and Materials	6,203.42	7,675.15
	810 Dues and Fees	0.00	271.24
	8XX Other Expenditures	119.07	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>27,613.90</u>	<u>31,253.97</u>

Schedule of Changes Worksheet

Beginning Fund Balance		1,916.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		30,993.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		31,253.97	(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)		1,655.29	(5)



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0009 Lima K-12 Schools

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	365.14	460.77
2240 County Retirement Distribution	88,284.16	86,886.43
6100 Material Prior Period Revenue Adjustments	30.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	88,680.21	87,347.20

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	40,077.48	44,239.64
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,810.90	2,395.11
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	4.10	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,400.95	3,243.10
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,058.71	4,142.46
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,418.37	5,564.95
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,422.91	2,448.96
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,274.54	4,663.68
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,184.96	2,431.96
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	666.06	708.05
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	1,376.34	1,466.85
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	8,013.02



Trustees' Financial Summary

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01 Beaverhead County

0009 Lima K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	7,767.04	136.42
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	87.63	152.61
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	71.07	68.69
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	203.71	244.29
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	304.64	405.32
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,964.86	3,075.79
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,113.21	3,271.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>81,207.48</u>	<u>86,672.27</u>



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0009 Lima K-12 Schools

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					43,388.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					87,347.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					86,672.27	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,063.50	(5)



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0009 Lima K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
001 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	6,086.54
002 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	22,973.62
003 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,083.22
004 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,593.24
005 Title V Part A	
4350 Title V, Part A, Innovative Programs	809.64
006 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,187.16
007 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	615.83
008 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	860.35
009 Vo Ed Carl Perkins Basic Grant	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	3,012.00
010 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	470.00
011 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	310.95
012 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,350.38
013 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,430.32
206 ADJUSTMENT	
6100 Material Prior Period Revenue Adjustments	270.37
363 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	1,504.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,558.00

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

PRC Program Function Object	2006 Value
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0009 Lima K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
001 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,315.96
2XX Personal Services - Employee Benefits	881.65
6XX Supplies and Materials	3,888.93
	6,086.54
001 Subtotal	6,086.54
002 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12,945.04
2XX Personal Services - Employee Benefits	3,913.17
3XX Purchased Professional and Technical Services	150.00
5XX Other Purchased Services	293.91
6XX Supplies and Materials	5,671.50
	22,973.62
002 Subtotal	22,973.62
003 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,782.35
5XX Other Purchased Services	300.87
	2,083.22
003 Subtotal	2,083.22
004 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,175.00
5XX Other Purchased Services	1,418.24
	2,593.24
004 Subtotal	2,593.24
005 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	809.64



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
006 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
4XX Purchased Property Services	120.00
6XX Supplies and Materials	2,067.16
	2,187.16
006 Subtotal	2,187.16
007 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	615.83
008 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	694.35
810 Dues and Fees	166.00
	860.35
008 Subtotal	860.35
009 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	3,012.00
010 Vo Ed All Career & Tech Ed Programs	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
3XX Purchased Professional and Technical Services	195.00
5XX Other Purchased Services	111.55
6XX Supplies and Materials	163.45
	470.00
010 Subtotal	470.00
011 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	310.95



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
012 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	16,350.38
013 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	1,430.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px;"></div> 0.00 59,783.25



Trustees' Financial Summary

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0009 Lima K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					9,284.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,558.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					59,783.25	(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)					11,059.33	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I, Part A, Improving Basic Programs	6,086.54	6,086.54	0.00
002 Title I, Part A, Improving Basic Programs	22,973.62	22,973.62	0.00
003 Title II, Part A, Teacher/Principal Train/Recruit	2,083.22	2,083.22	0.00
004 Title II, Part A, Teacher/Principal Train/Recruit	2,593.24	2,593.24	0.00
005 Title V Part A	809.64	809.64	0.00
006 Title II, Part D, Ed Technology	2,187.16	2,187.16	0.00
007 Title IV, Part A, Safe & Drug-Free	615.83	615.83	0.00
008 Title IV, Part A, Safe & Drug-Free	860.35	860.35	0.00
009 Vo Ed Carl Perkins Basic Grant	3,012.00	3,012.00	0.00
010 Vo Ed All Career & Tech Ed Programs	470.00	470.00	0.00
011 Vo Ed Business/Marketing	310.95	310.95	0.00
012 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,350.38	16,350.38	0.00
013 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,430.32	1,430.32	0.00
206 ADJUSTMENT	270.37	0.00	270.37
363 State OTO Energy Cost Relief and Transportation	1,504.38	0.00	1,504.38
Total	61,558.00	59,783.25	1,774.75



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0009 Lima K-12 Schools

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	1,784.78	265.26
1112 District Levy - Personal Property	36.05	0.02
1114 District Levy - Pers Prop/Mobile Homes	28.13	8.76
1190 Penalties and Interest on Taxes	6.95	5.23
3440 State HB20/SB417 Prop Tax Reimb	33.97	25.48
4800 Federal Revenue in Lieu of Taxes	119.38	138.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,009.26	443.13

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	511.00	921.25
2XX Personal Services - Employee Benefits	2.94	7.44
6XX Supplies and Materials	413.56	326.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	927.50	1,254.84

Schedule of Changes Worksheet

Beginning Fund Balance	3,254.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	443.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,254.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,442.70	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	900.00	600.00
3260 State Driver's Education Reimbursement	1,256.02	1,122.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,156.02	1,722.74

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	93.98
6XX Supplies and Materials	0.00	195.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	289.40

Schedule of Changes Worksheet

Beginning Fund Balance	-1,167.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,722.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	289.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	265.67	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.00	123.67
5300 Operating Transfers from Other Funds	3,960.00	609.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,960.00	733.15

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	704.81
2XX Personal Services - Employee Benefits	0.00	69.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	774.13

Schedule of Changes Worksheet

Beginning Fund Balance	4,785.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	733.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	774.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,744.94	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.00	388.23
3281 State Technology Aid	3,234.99	5,210.36
3445 State Combined Fund School Block Grant	3,316.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,551.05	5,598.59

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,270.00
810 Dues and Fees	0.00	2,333.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,603.50

Schedule of Changes Worksheet

Beginning Fund Balance	10,768.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,598.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,603.50	(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)	12,763.61	(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	117.82
3445 State Combined Fund School Block Grant	0.00	3,341.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,459.08

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	430.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	430.92

Schedule of Changes Worksheet

Beginning Fund Balance	3,837.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,459.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	430.92	(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)	6,865.45	(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
1111	District Levy - Real Property	737.07	145.56
1112	District Levy - Personal Property	60.87	0.00
1114	District Levy - Pers Prop/Mobile Homes	20.43	2.56
1190	Penalties and Interest on Taxes	28.55	25.01
1510	Interest Earnings	2.23	0.00
1900	Other Revenue from Local Sources	0.00	20.00
4800	Federal Revenue in Lieu of Taxes	6,360.91	0.00

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

7,210.06	193.13
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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	14,532.82	193.13

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

14,532.82	193.13
-----------	--------

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		193.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		193.13	(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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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2.81	4.09
1900 Other Revenue from Local Sources	815.90	1,031.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	818.71	1,035.31

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	649.28
4XXX Facilities Acquisition and Construction Services		
6XX Supplies and Materials	181.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	181.50	649.28

Schedule of Changes Worksheet

Beginning Fund Balance	910.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,035.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	649.28	(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)	1,296.28	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	0.00	1.84
1111	District Levy - Real Property	3,368.09	424.10
1112	District Levy - Personal Property	43.41	0.00
1114	District Levy - Pers Prop/Mobile Homes	418.32	0.17
1190	Penalties and Interest on Taxes	338.61	109.91
1510	Interest Earnings	1,592.51	2,065.54
1900	Other Revenue from Local Sources	38.59	0.00
3440	State HB20/SB417 Prop Tax Reimb	1,717.18	1,287.88
4800	Federal Revenue in Lieu of Taxes	325.65	0.00
9710	Residual Equity Transfers In	14,532.82	193.13

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

22,375.18 4,082.57

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	2,957.00
6XX	Supplies and Materials	0.00	914.75
4XXX	Facilities Acquisition and Construction Services		
4XX	Purchased Property Services	2,048.21	32,532.14

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

2,048.21 36,403.89



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						79,675.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,082.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						36,403.89	(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)						47,354.13	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	407.92	793.75
1900 Other Revenue from Local Sources	1,315.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,722.92	793.75

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		
870 Student Scholarships	0.00	376.37
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	162.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	162.25	376.37

Schedule of Changes Worksheet

Beginning Fund Balance	18,610.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	793.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	376.37	(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)	19,027.82	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	34,615.13	34,746.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34,615.13	34,746.32

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	43,267.26	30,478.92
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	34.46	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43,301.72	30,478.92

Schedule of Changes Worksheet

Beginning Fund Balance	22,086.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,746.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,478.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,353.94	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	51,394.09	54,301.44
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	251,548.68	282,741.42
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	9,390.89	105,550.47
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	285.36	642.97
XX	XXX 26XX	41X Energy Utility Services	5,162.00	6,773.60
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	14,564.55
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,564.55

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,854.15
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,972.72
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	26,638.58
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	8,803.53	0.00	0.00	0.00	
280	1XXX	2XX	1,205.52	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	96.30	0.00	0.00	0.00	
280	1XXX	6XX	366.81	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	16,166.42	0.00	0.00	0.00	
Totals			26,638.58	0.00	0.00	0.00	26,638.58



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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	12,629.00	0.00	0.00	0.00	12,629.00
Buildings	1,667,743.00	0.00	0.00	0.00	1,667,743.00
Machinery And Equipment	203,328.00	0.00	58,077.00	50,600.00	210,805.00
Totals at historical cost	1,883,700.00	0.00	58,077.00	50,600.00	1,891,177.00
Less Accumulated depreciation for:					
Building Accum	0.00	0.00	1,130,833.00	0.00	1,130,833.00
Machinery And Equipment Accum	0.00	0.00	158,996.00	50,600.00	108,396.00
Total accumulated depreciation	0.00	0.00	1,289,829.00	50,600.00	1,239,229.00
Governmental activities, capital assets, net	1,883,700.00	0.00	-1,231,752.00	0.00	651,948.00

* 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)	24,701.00	0.00	0.00
Transportation (27XX)	23,815.00	0.00	0.00
Total Depreciation for FY2006	48,516.00	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	13,201.95	32,053.66	0.00	0.00	45,255.61	0.00	45,255.61
Total Governmental Activity							
Long-Term Liabilities	13,201.95	32,053.66	0.00	0.00	45,255.61	0.00	45,255.61

* 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.