



Trustees' Financial Summary

FY2005-06

Submit ID: 0021-98777589

02 Big Horn County

0021 Pryor 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 Mona Big Day

Phone #: (406) 259-7329

(Signature)

(Date)

Chair, Board of Trustees Roger Turns Plenty

(Signature)

(Date)

County Superintendent Gary Hickey

(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 #
409	Vo Ed Carl Perkins Basic Grant	FEDERAL	0212148104BG	84.048A
410	Jobs for Montana Graduates	STATE	2003-2004	State
411	GEAR UP	FEDERAL	FY 03-04	84.334
412	Johnson O'Malley (JOM)	FEDERAL	FY 03-04	15.130
416	Title I Improving Basic Programs	FEDERAL	0200213704	84.010A
434	21st Century Community Learning	FEDERAL	S287A000075	84.287
501	Laura Bush Foundation	LOCAL	2133749	
503	Miscellaneous Direct Federal Grant	FEDERAL	Q215E03014304	unknown
504	Johnson O'Malley (JOM)	FEDERAL	FY 04-05	15.130
505	GEAR UP	FEDERAL	FT 04-05	84.334
506	Vision Quest	LOCAL	2003-2004	
507	Title I Improving Basic Programs	FEDERAL	0200213105	84.010A
508	Title I Improving Basic Programs	FEDERAL	0200213105	84.010A
509	Title II Part A	FEDERAL	0200211405	84.367
511	Title IV, Part A, Safe & Drug-Free	FEDERAL	0200211605	84.186A
513	Title III Part A English Language Acquisition	FEDERAL	FY 04-05	84.365A
514	Miscellaneous Direct Federal Grant	FEDERAL	Impact Aid Const.	unknown
515	Playground Project	LOCAL		
516	Heritage Project	LOCAL		
518	Walmart	LOCAL		
520	Title I, Part A, Accountability	FEDERAL	FY 04-05	84.348A
603	GEAR UP	FEDERAL	FY 05-06	84.334
604	Native Days Grant	LOCAL	FY 05-06	
605	Title I, Part A, Improving Basic Programs	FEDERAL	0200213106	84.010A
606	Title I, Part A, Improving Basic Programs	FEDERAL	0200213106	84.010A
608	Title II Part A	FEDERAL	0200211406	84.367
609	Title II, Part D, Ed Technology	FEDERAL	0200216006	84.318
612	SRS/REAP	FEDERAL	S358A056239	Unknown
613	GEAR UP	FEDERAL	Travel FY 05-06	84.334
615	Energy Cost Relief	STATE	FY 05-06	
617	GEAR UP Summer School	STATE	FY 05-06	



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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)	34,694.32	14.21		8,492.47
02	Taxes Receivable - Real and Personal (120-149)	3,340.33	164.20	.94	
03	Taxes Receivable - Protested (150-159)	1,385.83			
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	39,420.48	178.41	.94	8,492.47
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,726.16	164.20	.94	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,726.16	164.20	.94	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	34,694.32	14.21		8,492.47
52	TOTAL FUND BALANCE/EQUITY	34,694.32	14.21		8,492.47
53	TOTAL LIABILITIES AND FUND BALANCE	39,420.48	178.41	.94	8,492.47



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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)		52,080.53	-126,562.97	
02	Taxes Receivable - Real and Personal (120-149)				4.57
03	Taxes Receivable - Protested (150-159)				.04
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		52,080.53	-126,562.97	4.61
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				4.61
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				4.61
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		52,080.53	-126,562.97	
52	TOTAL FUND BALANCE/EQUITY		52,080.53	-126,562.97	
53	TOTAL LIABILITIES AND FUND BALANCE		52,080.53	-126,562.97	4.61



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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)			3,548.00	
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			3,548.00	
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)			3,548.00	
52	TOTAL FUND BALANCE/EQUITY			3,548.00	
53	TOTAL LIABILITIES AND FUND BALANCE			3,548.00	



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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)			346,492.73	
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			346,492.73	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)			346,492.73	
52	TOTAL FUND BALANCE/EQUITY			346,492.73	
53	TOTAL LIABILITIES AND FUND BALANCE			346,492.73	



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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)		13.44		
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		13.44		
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)		13.44		
52	TOTAL FUND BALANCE/EQUITY		13.44		
53	TOTAL LIABILITIES AND FUND BALANCE		13.44		



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



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



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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 - 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	31,140.32	23,932.02
1112	District Levy - Personal Property	766.93	972.79
1190	Penalties and Interest on Taxes	449.15	256.88
1510	Interest Earnings	0.00	33.00
1900	Other Revenue from Local Sources	1,534.81	1,873.72
3110	Direct State Aid	175,814.35	174,729.25
3115	State Spec Ed Allowable Cost Pymt to Districts	8,923.74	8,476.65
3120	State Guaranteed Tax Base Aid	105,482.28	91,781.70
3440	State HB20/SB417 Prop Tax Reimb	0.00	1,201.12
3444	State School Block Grant	5,194.27	5,233.75
9710	Residual Equity Transfers In	3.08	0.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		329,308.93	308,491.55

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	155,572.35	171,319.29
2XX	Personal Services - Employee Benefits	7,166.85	12,122.20
6XX	Supplies and Materials	339.99	0.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	48,305.88	50,037.66
2XX	Personal Services - Employee Benefits	2,776.92	2,860.06
25XX	Support Services - Business		
1XX	Personal Services - Salaries	12,156.30	11,514.31
2XX	Personal Services - Employee Benefits	1,404.88	1,326.52
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	23,595.44	24,555.98
2XX	Personal Services - Employee Benefits	3,992.76	2,215.15
4XX	Purchased Property Services	6,584.96	0.00
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	40,234.02	47,384.27
2XX	Personal Services - Employee Benefits	4,038.41	2,308.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		306,168.76	325,643.92



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance	51,846.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	308,491.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	325,643.92	(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)	34,694.32	(5)



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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	1,382.83	114.91
1112 District Levy - Personal Property	39.24	40.86
1190 Penalties and Interest on Taxes	26.24	22.15
1510 Interest Earnings	0.00	1.43
2220 County On-Schedule Trans Reimb	9,791.05	7,210.75
3210 State On-Schedule Trans Reimb	9,791.10	7,210.80
3440 State HB20/SB417 Prop Tax Reimb	66.68	0.00
3444 State School Block Grant	774.10	779.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,871.24	15,380.88

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	10,427.34	12,743.17
2XX Personal Services - Employee Benefits	625.78	943.03
4XX Purchased Property Services	871.69	2,009.73
5XX Other Purchased Services	260.00	0.00
6XX Supplies and Materials	7,190.82	5,798.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,375.63	21,494.46

Schedule of Changes Worksheet

Beginning Fund Balance	6,127.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,380.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,494.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	14.21	(5)



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0021 Pryor Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1112	District Levy - Personal Property	0.33	0.00
1190	Penalties and Interest on Taxes	0.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.59</u>	<u>0.00</u>

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	0.59	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.59</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (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	0.00	1,970.75
1621 Lunch Sales	1,523.25	0.00
4550 Federal Child Nutrition	42,443.94	45,269.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,967.19	47,240.57

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	39,840.50	45,787.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,840.50	45,787.26

Schedule of Changes Worksheet

Beginning Fund Balance	7,039.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,240.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,787.26	(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)	8,492.47	(5)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
2240 County Retirement Distribution	61,191.39	50,110.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,191.39	50,110.58

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	30,598.99	31,560.25
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	246.96
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,177.81	7,141.74
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,676.67	1,590.18
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,903.83	3,979.92
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,631.99	1,841.39
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,492.50	7,385.38
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,628.79	2,173.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,110.58	55,919.47



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0021 Pryor Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					57,889.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,110.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					55,919.47	(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)					52,080.53	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
412 Johnson O'Malley (JOM)	
4310 Title II, Part D, Educational Technology	12,150.00
6100 Material Prior Period Revenue Adjustments	8,980.69
412 Subtotal	21,130.69
434 21st Century Community Learning	
6100 Material Prior Period Revenue Adjustments	11,647.60
503 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	150,029.76
505 GEAR UP	
4710 GEAR UP	7,175.65
6100 Material Prior Period Revenue Adjustments	459.56
505 Subtotal	7,635.21
507 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	24,743.96
508 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	14,014.62
6100 Material Prior Period Revenue Adjustments	235.00
508 Subtotal	14,249.62
511 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	247.20
6100 Material Prior Period Revenue Adjustments	3,449.09
511 Subtotal	3,696.29
513 Title III Part A English Language Acquisition	
6100 Material Prior Period Revenue Adjustments	564.79
515 Playground Project	
1900 Other Revenue from Local Sources	8.00
518 Walmart	
1920 Contributions/Donations from Private Sources	750.00
520 Title I, Part A, Accountability	
4220 Title I, Part A, Improvement Grants	374.43
6100 Material Prior Period Revenue Adjustments	320.94
520 Subtotal	695.37



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
603 GEAR UP	
4710 GEAR UP	4,151.13
604 Native Days Grant	
1900 Other Revenue from Local Sources	1,524.00
605 Title I, Part A, Improving Basic Programs	
4100 Federal Miscellaneous Grants - Direct from Feds	5,621.62
606 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	21,298.26
608 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	150.00
609 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,523.15
612 SRS/REAP	
4100 Federal Miscellaneous Grants - Direct from Feds	13,299.29
615 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	792.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	284,511.22

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

PRC Program Function Object	2006 Value
409 Vo Ed Carl Perkins Basic Grant	
472 Carl Perkins (Fedeaal Vo-Ed) - Tech Prep	
1XXX Instruction	
6XX Supplies and Materials	2,807.93
410 Jobs for Montana Graduates	
472 Carl Perkins (Fedeaal Vo-Ed) - Tech Prep	
1XXX Instruction	
5XX Other Purchased Services	1,634.80
411 GEAR UP	
471 GEAR UP	
1XXX Instruction	
6XX Supplies and Materials	195.66



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
416 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	10.00
501 Laura Bush Foundation	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
6XX Supplies and Materials	3,727.89
503 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
21XX Support Services - Students	
1XX Personal Services - Salaries	95,100.14
2XX Personal Services - Employee Benefits	24,203.65
3XX Purchased Professional and Technical Services	10,479.50
5XX Other Purchased Services	163.30
6XX Supplies and Materials	8,426.67
	138,373.26
503 Subtotal	
514 Miscellaneous Direct Federal Grant	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
1XX Personal Services - Salaries	25,495.92
2XX Personal Services - Employee Benefits	5,786.05
3XX Purchased Professional and Technical Services	52,304.08
	83,586.05
514 Subtotal	
515 Playground Project	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	15,250.29
603 GEAR UP	
471 GEAR UP	
1XXX Instruction	
2XX Personal Services - Employee Benefits	61.24
3XX Purchased Professional and Technical Services	4,276.00
5XX Other Purchased Services	3,509.33



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
471 GEAR UP	
1XXX Instruction	
6XX Supplies and Materials	1,317.89
	<hr/>
603 Subtotal	9,164.46
604 Native Days Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,041.25
	<hr/>
605 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	7,130.72
2XX Personal Services - Employee Benefits	1,224.15
3XX Purchased Professional and Technical Services	2,800.00
6XX Supplies and Materials	4,997.74
	<hr/>
605 Subtotal	16,152.61
606 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	30,315.49
2XX Personal Services - Employee Benefits	4,983.47
5XX Other Purchased Services	260.10
6XX Supplies and Materials	1,836.82
	<hr/>
606 Subtotal	37,395.88
608 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
2XX Personal Services - Employee Benefits	26.33
5XX Other Purchased Services	150.00
	<hr/>
608 Subtotal	176.33



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
609 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	3,265.65
2XX Personal Services - Employee Benefits	493.14
6XX Supplies and Materials	27.23
	3,786.02
609 Subtotal	3,786.02
612 SRS/REAP	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	11,992.00
2XX Personal Services - Employee Benefits	1,606.86
25XX Support Services - Business	
1XX Personal Services - Salaries	1,393.60
2XX Personal Services - Employee Benefits	522.49
	15,514.95
612 Subtotal	15,514.95
613 GEAR UP	
471 GEAR UP	
1XXX Instruction	
5XX Other Purchased Services	1,166.83
615 Energy Cost Relief	
329 State Miscellaneous Grants	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	792.48
617 GEAR UP Summer School	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	4,201.21
2XX Personal Services - Employee Benefits	464.36
3XX Purchased Professional and Technical Services	1,500.00
5XX Other Purchased Services	242.30
6XX Supplies and Materials	396.60
7XX Property and Equipment Acquisition	3,099.78



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
617 Subtotal	9,904.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 340,680.94



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-70,393.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						284,511.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						340,680.94	(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)						-126,562.97	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
409 Vo Ed Carl Perkins Basic Grant	0.00	2,807.93	-2,807.93
410 Jobs for Montana Graduates	0.00	1,634.80	-1,634.80
411 GEAR UP	0.00	195.66	-195.66
412 Johnson O'Malley (JOM)	21,130.69	0.00	21,130.69
416 Title I Improving Basic Programs	0.00	10.00	-10.00
434 21st Century Community Learning	11,647.60	0.00	11,647.60
501 Laura Bush Foundation	0.00	3,727.89	-3,727.89
503 Miscellaneous Direct Federal Grant	150,029.76	138,373.26	11,656.50
505 GEAR UP	7,635.21	0.00	7,635.21
507 Title I Improving Basic Programs	24,743.96	0.00	24,743.96
508 Title I Improving Basic Programs	14,249.62	0.00	14,249.62
511 Title IV, Part A, Safe & Drug-Free	3,696.29	0.00	3,696.29
513 Title III Part A English Language Acquisition	564.79	0.00	564.79
514 Miscellaneous Direct Federal Grant	0.00	83,586.05	-83,586.05
515 Playground Project	8.00	15,250.29	-15,242.29
518 Walmart	750.00	0.00	750.00
520 Title I, Part A, Accountability	695.37	0.00	695.37
603 GEAR UP	4,151.13	9,164.46	-5,013.33
604 Native Days Grant	1,524.00	1,041.25	482.75
605 Title I, Part A, Improving Basic Programs	5,621.62	16,152.61	-10,530.99
606 Title I, Part A, Improving Basic Programs	21,298.26	37,395.88	-16,097.62
608 Title II Part A	150.00	176.33	-26.33



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
609 Title II, Part D, Ed Technology	2,523.15	3,786.02	-1,262.87
612 SRS/REAP	13,299.29	15,514.95	-2,215.66
613 GEAR UP	0.00	1,166.83	-1,166.83
615 Energy Cost Relief	792.48	792.48	0.00
617 GEAR UP Summer School	0.00	9,904.25	-9,904.25
Total	284,511.22	340,680.94	-56,169.72



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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	1.16	0.02
1112 District Levy - Personal Property	0.59	0.37
1190 Penalties and Interest on Taxes	0.74	0.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.49	0.67

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	2.49	0.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2.49	0.67

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.67	(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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20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1900 Other Revenue from Local Sources	40.52	0.00
1910 Rentals	15,778.81	14,323.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>15,819.33</u>	<u>14,323.76</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		
3XX Purchased Professional and Technical Services	138.50	0.00
4XX Purchased Property Services	13,425.72	10,860.18
6XX Supplies and Materials	3,963.45	1,186.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>17,527.67</u>	<u>12,046.64</u>

Schedule of Changes Worksheet

Beginning Fund Balance					1,270.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,323.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,046.64	(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)					3,548.00	(5)



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26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
1900 Other Revenue from Local Sources	395.00	0.00
4820 Federal Impact Aid - Title VIII	313,638.92	289,155.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	314,033.92	289,155.01

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	29,454.60	53,476.52
2XX Personal Services - Employee Benefits	4,431.36	4,263.45
3XX Purchased Professional and Technical Services	0.00	179.60
4XX Purchased Property Services	1,854.00	387.00
5XX Other Purchased Services	1,045.28	346.09
6XX Supplies and Materials	6,672.61	6,035.56
7XX Property and Equipment Acquisition	0.00	3,099.78
21XX Support Services - Students		
1XX Personal Services - Salaries	10,500.00	15,743.03
2XX Personal Services - Employee Benefits	1,090.37	1,848.80
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	1,709.13
2XX Personal Services - Employee Benefits	0.00	10.39
23XX Support Services - General Administration		
1XX Personal Services - Salaries	2,625.00	0.00
2XX Personal Services - Employee Benefits	1,831.33	1,713.62
3XX Purchased Professional and Technical Services	20,639.74	19,701.98
5XX Other Purchased Services	2,421.42	0.00
6XX Supplies and Materials	399.74	622.18
8XX Other Expenditures	1,610.00	2,026.29
24XX Support Services - School Administration		
5XX Other Purchased Services	134.68	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	14,196.42	17,164.45
2XX Personal Services - Employee Benefits	4,290.09	4,082.66
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	7,674.97	5,381.19
2XX Personal Services - Employee Benefits	935.29	577.35
3XX Purchased Professional and Technical Services	1,444.50	3,867.92
4XX Purchased Property Services	27,801.47	34,264.67



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26 - Impact Aid 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				
	26XX	Operation and Maintenance of Plant Services			
		5XX	Other Purchased Services	18,780.00	23,666.85
		6XX	Supplies and Materials	4,152.15	4,968.96
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	978.87	0.00
		2XX	Personal Services - Employee Benefits	45.16	0.00
		3XX	Purchased Professional and Technical Services	150.00	180.00
		4XX	Purchased Property Services	25.00	0.00
		6XX	Supplies and Materials	0.00	2,483.71
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	18,207.36	9,194.25
		850	Interest on Debt	521.25	173.25
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,747.78	900.10
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	26,125.36	21,914.51
		2XX	Personal Services - Employee Benefits	2,567.98	2,969.66
		5XX	Other Purchased Services	220.00	0.00
		6XX	Supplies and Materials	4,531.40	305.70
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	28,641.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>219,105.18</u>	<u>271,900.03</u>



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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					329,237.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					289,155.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					271,900.03	(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)					346,492.73	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	1,657.00	2,374.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,657.00	2,374.58

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	736.92	0.00
4XX Purchased Property Services	1,009.02	231.82
6XX Supplies and Materials	751.86	2,142.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,497.80	2,374.58

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,374.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,374.58	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
3445 State Combined Fund School Block Grant	44.47	44.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44.47	44.81

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		
6XX Supplies and Materials	1,096.33	44.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,096.33	44.70

Schedule of Changes Worksheet

Beginning Fund Balance	13.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44.70	(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)		13.44 (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	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	403,875.04	272,180.08
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	40,130.02	37,610.08
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	8,183.89
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,183.89

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,727.57
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,784.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	50,592.85
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	47,384.27	0.00	0.00	0.00	
280	1XXX	2XX	2,308.48	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	900.10	
Totals			49,692.75	0.00	0.00	900.10	50,592.85



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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	Adjust- ments	Additions	Removals	Ending Balance
Land	10,650.00	0.00	0.00	0.00	10,650.00
Buildings	850,801.41	0.00	83,586.05	0.00	934,387.46
Machinery And Equipment	177,224.97	0.00	0.00	0.00	177,224.97
Totals at historical cost	1,038,676.38	0.00	83,586.05	0.00	1,122,262.43
Governmental activities, capital assets, net	1,038,676.38	0.00	83,586.05	0.00	1,122,262.43

* 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.



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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	156,293.69	0.00	0.00	156,293.69	0.00	0.00	0.00
Loans	9,194.25	0.00	0.00	9,194.25	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	165,487.94	0.00	0.00	165,487.94	0.00	0.00	0.00

* 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.