



Trustees' Financial Summary

FY2005-06

Submit ID: 0059-51738447

05 Carbon County

0059 Bridger 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 Betty Sweet

Phone #: (406) 662-3588

(Signature)

(Date)

Chair, Board of Trustees Russell Imlay

(Signature)

(Date)

County Superintendent Jerry Scott

(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 #
136	State OTO Energy Cost Relief and Transportation	STATE	0500591306	State
145	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500591405	84.367
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500591406	84.367
165	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500591605	84.186A
166	Title IV Safe and Drug-Free Schools	FEDERAL	0500591606	84.186A
175	Jobs for Montana Graduates	STATE	0500591605	State
176	Jobs for Montana Graduates	STATE	0500591606	State
177	Jobs for Montana Graduates	STATE	0500591607	State
185	Vo Ed All Career & Tech Ed Programs	STATE	0500591605	State
186	Vo Ed All Career & Tech Ed Programs	STATE	0500591606	State
190	Misc. Revenue	LOCAL		
196	Miscellaneous State Grant	STATE	0500599806	State
225	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A041132	84.358A
226	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A051132	84.358A
315	Title I Improving Basic Programs	FEDERAL	0500593105	84.010A
316	Title I Improving Basic Programs	FEDERAL	0500593105	84.010A
395	Title V, Part A, Innovative Programs	FEDERAL	0500593905	84.298
396	Title V, Part A, Innovative Programs	FEDERAL	0500593906	84.298
405	Advanced Placement	FEDERAL	0500594005	84.330C
406	Advanced Placement	FEDERAL	0500594006	84.330C
605	Title II, Part D, Ed Technology	FEDERAL	0500596005	84.318
606	Title II, Part D, Ed Technology	FEDERAL	0500596006	84.318
776	IDEA-B (Trans from Coop)	FEDERAL	0500597706	84.027A
816	Vo Ed Carl D Perkins-Comp	FEDERAL	0500598106BG	84.048A



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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)	454,906.00	118,206.00	152,159.00	21,328.00
02	Taxes Receivable - Real and Personal (120-149)	88,806.00	9,400.00	6,565.00	
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	543,712.00	127,606.00	158,724.00	21,328.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	15,565.00	206.00		
25	Deferred Revenue (680)	88,806.00	9,400.00	6,565.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	104,371.00	9,606.00	6,565.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	9,999.00	40.00	36,996.00	
48	Fund Balance for Budget (961-970)	429,342.00	117,960.00	115,163.00	21,328.00
52	TOTAL FUND BALANCE/EQUITY	439,341.00	118,000.00	152,159.00	21,328.00
53	TOTAL LIABILITIES AND FUND BALANCE	543,712.00	127,606.00	158,724.00	21,328.00



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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)	7,158.00	59,898.00	36,355.00	23,616.00
02	Taxes Receivable - Real and Personal (120-149)				2,254.00
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,158.00	59,898.00	36,355.00	25,870.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			30,474.00	2,254.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			30,474.00	2,254.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,233.28	
48	Fund Balance for Budget (961-970)	7,158.00	59,898.00	2,647.72	23,616.00
52	TOTAL FUND BALANCE/EQUITY	7,158.00	59,898.00	5,881.00	23,616.00
53	TOTAL LIABILITIES AND FUND BALANCE	7,158.00	59,898.00	36,355.00	25,870.00



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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)	1,679.00			4,381.00
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	1,679.00			4,381.00
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)	1,679.00			4,381.00
52	TOTAL FUND BALANCE/EQUITY	1,679.00			4,381.00
53	TOTAL LIABILITIES AND FUND BALANCE	1,679.00			4,381.00



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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)				
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)	888.00	2,955.00		
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	888.00	2,955.00		
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)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	888.00	2,955.00		
52	TOTAL FUND BALANCE/EQUITY	888.00	2,955.00		
53	TOTAL LIABILITIES AND FUND BALANCE	888.00	2,955.00		



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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)	129.00	10,350.00		
02	Taxes Receivable - Real and Personal (120-149)		133.00		
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	129.00	10,483.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		133.00		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		133.00		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	129.00	10,350.00		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	129.00	10,350.00		
53	TOTAL LIABILITIES AND FUND BALANCE	129.00	10,483.00		



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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)	15,617.00		29,173.00	
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	15,617.00		29,173.00	
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)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY	15,617.00		29,173.00	
53	TOTAL LIABILITIES AND FUND BALANCE	15,617.00		29,173.00	



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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)	49,687.00			
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	49,687.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	49,687.00			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	49,687.00			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	49,687.00			



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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	431,582.44	460,317.35
1112 District Levy - Personal Property	4,300.86	11,394.00
1113 District Levy - Heavy Motor Vehicles	170.16	9.00
1114 District Levy - Pers Prop/Mobile Homes	3,947.04	5,736.00
1116 District Levy - Net and Gross Proceeds	47,464.06	18,987.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	14,326.73	21,210.65
1118 District Levy - Dept of Rev Tax Audit Receipts	67,452.92	64,954.00
1190 Penalties and Interest on Taxes	3,641.20	2,635.00
1510 Interest Earnings	6,303.81	14,994.00
1900 Other Revenue from Local Sources	291.57	788.00
3110 Direct State Aid	553,638.36	585,992.26
3115 State Spec Ed Allowable Cost Pymt to Districts	36,197.40	39,173.36
3120 State Guaranteed Tax Base Aid	19,944.75	29,679.28
3302 State Payment in Lieu of Taxes - FWP	1,480.44	0.00
3440 State HB20/SB417 Prop Tax Reimb	8,021.37	6,485.00
3444 State School Block Grant	72,214.10	72,762.93
3460 Montana Oil and Gas Tax	128,926.07	153,710.00
3470 Montana Bentonite Tax	0.00	21,824.00
5200 Sale or Compensation for Loss of Assets	0.00	36,049.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,399,903.28	1,546,700.83

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	469,556.03	416,487.00
2XX Personal Services - Employee Benefits	83,489.05	57,974.73
3XX Purchased Professional and Technical Services	11,851.21	13,604.00
4XX Purchased Property Services	4,978.28	880.00
5XX Other Purchased Services	914.75	2,824.00
6XX Supplies and Materials	27,457.88	48,292.00
21XX Support Services - Students		
1XX Personal Services - Salaries	36,454.56	38,344.00
2XX Personal Services - Employee Benefits	4,594.82	5,220.48
6XX Supplies and Materials	2,588.20	2,235.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	2,500.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	39,742.08	42,255.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	5,377.09	7,286.67
		4XX	Purchased Property Services	471.72	80.00
		5XX	Other Purchased Services	178.50	0.00
		6XX	Supplies and Materials	5,446.05	15,779.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	66,846.06	68,461.00
		2XX	Personal Services - Employee Benefits	9,483.68	12,734.05
		3XX	Purchased Professional and Technical Services	40,556.49	18,681.00
		5XX	Other Purchased Services	2,625.01	6,985.00
		6XX	Supplies and Materials	5,694.78	7,923.00
		8XX	Other Expenditures	50.00	1,467.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	62,168.13	22,120.00
		2XX	Personal Services - Employee Benefits	9,082.58	1,726.37
		5XX	Other Purchased Services	4,990.33	3,774.00
		6XX	Supplies and Materials	3,057.96	5,710.00
		8XX	Other Expenditures	355.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	27,098.72	28,337.00
		2XX	Personal Services - Employee Benefits	2,242.64	2,724.81
		3XX	Purchased Professional and Technical Services	11,168.75	9,830.00
		5XX	Other Purchased Services	19,856.33	16,579.00
		6XX	Supplies and Materials	6,811.24	3,175.90
		8XX	Other Expenditures	4,240.00	2,100.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	60,540.51	56,330.00
		2XX	Personal Services - Employee Benefits	9,555.95	11,202.06
		4XX	Purchased Property Services	82,536.97	91,535.00
		5XX	Other Purchased Services	328.50	79.00
		6XX	Supplies and Materials	20,138.98	17,130.00
		7XX	Property and Equipment Acquisition	1,976.24	10,505.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	64,093.25	58,927.00
		2XX	Personal Services - Employee Benefits	11,041.09	14,721.02
		5XX	Other Purchased Services	91.94	0.00
		6XX	Supplies and Materials	1,198.08	6,053.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,723.52	2,685.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0059-51738447

05 Carbon County

0059 Bridger K-12 Schools

01 - General 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			
		1XX	Personal Services - Salaries	59,165.40	98,063.00
		2XX	Personal Services - Employee Benefits	9,644.34	19,943.30
		5XX	Other Purchased Services	0.00	1,355.00
		6XX	Supplies and Materials	7,414.19	7,153.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	23,825.26	27,295.00
		2XX	Personal Services - Employee Benefits	325.54	455.98
		5XX	Other Purchased Services	2,984.13	341.00
		6XX	Supplies and Materials	1,336.46	664.00
		8XX	Other Expenditures	831.00	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	43,183.87	37,297.00
		2XX	Personal Services - Employee Benefits	533.15	602.57
		3XX	Purchased Professional and Technical Services	500.00	300.00
		5XX	Other Purchased Services	9,273.14	4,679.00
		6XX	Supplies and Materials	1,047.02	11,731.00
		810	Dues and Fees	0.00	2,000.00
		8XX	Other Expenditures	2,300.00	0.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	30,142.00
		2XX	Personal Services - Employee Benefits	5,675.88	6,478.96
		6XX	Supplies and Materials	14,978.32	2,998.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	4,081.00
910	Budget Amendment				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
		7XX	Property and Equipment Acquisition	46,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,455,420.65</u>	<u>1,388,336.90</u>



Trustees' Financial Summary

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05 Carbon County

0059 Bridger K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					270,978.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,546,700.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,388,336.90	(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	9,999.00	Less Last Year	0.00	(4b)	9,999.00	
					9,999.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					439,341.00	(5)



Trustees' Financial Summary

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05 Carbon County

0059 Bridger 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	106,156.06	49,573.00
1112	District Levy - Personal Property	647.13	2,055.00
1113	District Levy - Heavy Motor Vehicles	41.65	2.00
1114	District Levy - Pers Prop/Mobile Homes	694.93	759.00
1116	District Levy - Net and Gross Proceeds	11,617.40	1,902.00
1118	District Levy - Dept of Rev Tax Audit Receipts	16,509.85	6,506.00
1190	Penalties and Interest on Taxes	528.27	334.00
1510	Interest Earnings	1,326.18	3,988.00
2220	County On-Schedule Trans Reimb	13,387.52	12,992.00
3210	State On-Schedule Trans Reimb	13,059.28	11,543.00
3440	State HB20/SB417 Prop Tax Reimb	425.62	329.00
3444	State School Block Grant	1,560.90	1,572.76
3460	Montana Oil and Gas Tax	22,266.92	24,200.00
3470	Montana Bentonite Tax	0.00	5,342.00

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

188,221.71 121,097.76

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	20,145.83	23,363.00
2XX	Personal Services - Employee Benefits	2,240.19	1,671.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	11,517.76	12,040.00
2XX	Personal Services - Employee Benefits	678.96	971.00
3XX	Purchased Professional and Technical Services	0.00	2,302.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	4,140.63	4,959.00
2XX	Personal Services - Employee Benefits	989.15	1,240.00
4XX	Purchased Property Services	7,728.06	10,300.00
5XX	Other Purchased Services	87.41	121.00
6XX	Supplies and Materials	0.00	780.66
7XX	Property and Equipment Acquisition	0.00	5,174.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	22,723.34	22,593.00
2XX	Personal Services - Employee Benefits	936.64	1,867.00
4XX	Purchased Property Services	6,351.92	1,920.00
5XX	Other Purchased Services	9,883.60	15,181.00
6XX	Supplies and Materials	14,613.10	9,808.00



Trustees' Financial Summary

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05 Carbon County

0059 Bridger K-12 Schools

10 - Transportation 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				
	27XX	Student Transportation Services			
		8XX	Other Expenditures	0.00	125.00
280	Special Education - Local and State				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	876.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>102,913.34</u>	<u>114,415.66</u>

Schedule of Changes Worksheet

Beginning Fund Balance					111,277.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					121,097.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					114,415.66	(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	40.00	Less Last Year	0.00	(4b)	40.00	
					40.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					118,000.00	(5)



Trustees' Financial Summary

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05 Carbon County 0059 Bridger 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	30,388.84	36,944.00
1112 District Levy - Personal Property	188.31	809.00
1113 District Levy - Heavy Motor Vehicles	12.18	0.00
1114 District Levy - Pers Prop/Mobile Homes	155.64	347.00
1116 District Levy - Net and Gross Proceeds	3,398.22	1,470.00
1118 District Levy - Dept of Rev Tax Audit Receipts	4,829.28	5,027.00
1190 Penalties and Interest on Taxes	131.25	98.00
1510 Interest Earnings	1,522.00	4,477.00
1900 Other Revenue from Local Sources	885.00	0.00
3440 State HB20/SB417 Prop Tax Reimb	442.00	350.00
3460 Montana Oil and Gas Tax	4,675.66	11,544.00
3470 Montana Bentonite Tax	0.00	1,563.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,628.38	62,629.00

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	0.00	36,996.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	36,996.54

Schedule of Changes Worksheet

Beginning Fund Balance	89,530.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,629.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,996.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 36,996.00 Less Last Year 0.00 (4b) 36,996.00		
	36,996.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	152,159.00	(5)



Trustees' Financial Summary

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05 Carbon County

0059 Bridger K-12 Schools

12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	10.07	563.00
1611 National School Lunch Program	23,178.60	21,731.00
1632 Daily Adult Sales	1,893.00	2,118.00
3220 State Food Services Match	205.39	0.00
4550 Federal Child Nutrition	22,213.95	24,360.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,501.01	48,772.00

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	26,560.79	0.00
2XX Personal Services - Employee Benefits	4,145.74	0.00
4XX Purchased Property Services	0.00	358.00
5XX Other Purchased Services	37.50	49.00
6XX Supplies and Materials	15,300.06	29,003.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,044.09	29,410.45

Schedule of Changes Worksheet

Beginning Fund Balance	1,966.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,772.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,410.45	(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)	21,328.00	(5)



Trustees' Financial Summary

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05 Carbon County

0059 Bridger K-12 Schools

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	53.93	16.00
1112 District Levy - Personal Property	26.02	8.00
1114 District Levy - Pers Prop/Mobile Homes	6.62	12.00
1190 Penalties and Interest on Taxes	19.84	13.00
1510 Interest Earnings	131.75	258.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	238.16	307.62

Schedule of Changes Worksheet

Beginning Fund Balance					6,850.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					307.62	(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)					7,158.00	(5)



Trustees' Financial Summary

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05 Carbon County 0059 Bridger 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	1,266.49	2,361.00
2240 County Retirement Distribution	126,278.21	153,130.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	127,544.70	155,491.00

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	79,144.84	70,045.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,282.26	5,586.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,723.22	6,119.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	13,300.88	14,151.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,262.07	3,099.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,588.91	5,559.06
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,371.54	8,550.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,558.54	3,037.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,022.28	8,521.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,700.17	14,469.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	412.78	490.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	3,409.15	4,068.00



Trustees' Financial Summary

FY2005-06

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05 Carbon County

0059 Bridger K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored		Extracurricular Activities		
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	4,698.39	4,095.00
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	3,816.40	4,279.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>160,291.43</u>	<u>152,068.06</u>

Schedule of Changes Worksheet

Beginning Fund Balance	56,475.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	155,491.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	152,068.06	(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)	59,898.00	(5)



Trustees' Financial Summary

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05 Carbon County

0059 Bridger K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
136 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	2,646.09
145 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	16,365.00
146 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	15,467.00
165 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	390.00
166 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,225.00
176 Jobs for Montana Graduates	
3290 State - Other State Grants	1,288.00
186 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	4,300.00
196 Miscellaneous State Grant	
3290 State - Other State Grants	696.00
225 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,064.00
315 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	443.00
316 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	56,179.00
395 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	8.00
396 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,127.00
406 Advanced Placement	
4290 Title I, Part G, Advanced Placement	2,520.00
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,185.00
776 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	7,172.00
816 Vo Ed Carl D Perkins-Comp	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,109.00



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0059 Bridger K-12 Schools

15 - Miscellaneous Programs Fund

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

120,184.09

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

PRC Program Function Object	2006 Value
145 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	6,368.00
2XX Personal Services - Employee Benefits	978.00
5XX Other Purchased Services	1,891.00
8XX Other Expenditures	2,500.00
	11,737.00
145 Subtotal	
146 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	582.00
6XX Supplies and Materials	70.00
	652.00
146 Subtotal	
165 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	390.00
166 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	100.00
2XX Personal Services - Employee Benefits	15.00
6XX Supplies and Materials	3,324.00
	3,439.00
166 Subtotal	
175 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	800.00



Trustees' Financial Summary

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0059 Bridger K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
176 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	310.00
2XX Personal Services - Employee Benefits	48.00
5XX Other Purchased Services	487.00
6XX Supplies and Materials	443.00
	1,288.00
176 Subtotal	
185 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	21.00
186 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	4,300.00
196 Miscellaneous State Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	696.00
225 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	2,064.00
315 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	2,090.00
316 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	35,808.00
3XX Purchased Professional and Technical Services	11,419.00
5XX Other Purchased Services	360.00
6XX Supplies and Materials	8,592.00



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0059 Bridger K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs 1XXX Instruction	
316 Subtotal	56,179.00
395 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs 1XXX Instruction 6XX Supplies and Materials	2,990.00
396 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials	55.00 8.00 16,849.00
396 Subtotal	16,912.00
406 Advanced Placement	
430 Title II, Part A, Teacher & Principal Training & Recruiting 1XXX Instruction 5XX Other Purchased Services 6XX Supplies and Materials	1,100.00 1,420.00
406 Subtotal	2,520.00
776 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	6,956.00 215.00
776 Subtotal	7,171.00
816 Vo Ed Carl D Perkins-Comp	
452 Carl Perkins (Federal Vo-Ed) - Competitive 1XXX Instruction 6XX Supplies and Materials 8XX Other Expenditures	3,222.00 1,887.00



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0059 Bridger K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
816 Subtotal	5,109.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 118,358.00



Trustees' Financial Summary

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0059 Bridger K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					958.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					120,184.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					118,358.00	(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	3,233.28	Less Last Year	136.50	(4b)	3,096.78	
					3,096.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,881.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
136 State OTO Energy Cost Relief and Transportation	2,646.09	0.00	2,646.09
145 Title II, Part A, Teacher/Principal Train/Recruit	16,365.00	11,737.00	4,628.00
146 Title II, Part A, Teacher/Principal Train/Recruit	15,467.00	652.00	14,815.00
165 Title IV, Part A, Safe & Drug-Free	390.00	390.00	0.00
166 Title IV Safe and Drug-Free Schools	2,225.00	3,439.00	-1,214.00
175 Jobs for Montana Graduates	0.00	800.00	-800.00
176 Jobs for Montana Graduates	1,288.00	1,288.00	0.00
185 Vo Ed All Career & Tech Ed Programs	0.00	21.00	-21.00
186 Vo Ed All Career & Tech Ed Programs	4,300.00	4,300.00	0.00
196 Miscellaneous State Grant	696.00	696.00	0.00
225 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	2,064.00	2,064.00	0.00
315 Title I Improving Basic Programs	443.00	2,090.00	-1,647.00
316 Title I Improving Basic Programs	56,179.00	56,179.00	0.00
395 Title V, Part A, Innovative Programs	8.00	2,990.00	-2,982.00
396 Title V, Part A, Innovative Programs	1,127.00	16,912.00	-15,785.00
406 Advanced Placement	2,520.00	2,520.00	0.00
606 Title II, Part D, Ed Technology	2,185.00	0.00	2,185.00
776 IDEA-B (Trans from Coop)	7,172.00	7,171.00	1.00
816 Vo Ed Carl D Perkins-Comp	5,109.00	5,109.00	0.00
Total	120,184.09	118,358.00	1,826.09



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0059 Bridger 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	82.92	13,026.00
1112	District Levy - Personal Property	35.67	133.00
1114	District Levy - Pers Prop/Mobile Homes	7.90	87.00
1116	District Levy - Net and Gross Proceeds	0.00	527.00
1118	District Levy - Dept of Rev Tax Audit Receipts	0.00	1,802.00
1190	Penalties and Interest on Taxes	26.23	25.00
1340	Fees for Adult Education	450.00	355.00
1510	Interest Earnings	236.17	597.00
3440	State HB20/SB417 Prop Tax Reimb	73.45	60.00
3460	Montana Oil and Gas Tax	0.00	2,576.00

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

912.34	19,188.00
--------	-----------

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	2,994.81	3,362.00
	2XX Personal Services - Employee Benefits	0.00	428.00
	3XX Purchased Professional and Technical Services	225.00	0.00
	6XX Supplies and Materials	359.81	2,184.30

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

3,579.62	5,974.30
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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					10,402.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,188.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,974.30	(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)					23,616.00	(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
1510 Interest Earnings	69.42	64.00
1982 Summer Session - Driver's Education Fees	0.00	1,540.00
3260 State Driver's Education Reimbursement	1,088.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,157.97	1,604.00

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	0.00	3,609.00
4XX Purchased Property Services	0.00	275.00
5XX Other Purchased Services	0.00	83.00
6XX Supplies and Materials	0.00	525.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,492.40

Schedule of Changes Worksheet

Beginning Fund Balance	4,567.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,604.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,492.40	(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)
	1,679.00	(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	109.55	11.25
5300	Operating Transfers from Other Funds	0.00	4,081.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		109.55	4,092.25

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	5,372.65	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		5,372.65	0.00

Schedule of Changes Worksheet

Beginning Fund Balance				288.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,092.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				4,381.00	(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	18.64	99.00
1900 Other Revenue from Local Sources	0.00	2,155.00
3281 State Technology Aid	5,275.29	8,070.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,293.93	10,324.39

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	5,000.00	0.00
6XX Supplies and Materials	3,266.05	9,458.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,266.05	9,458.10

Schedule of Changes Worksheet

Beginning Fund Balance	21.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,324.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,458.10	(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)	888.00	(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	17.09	64.88
3445 State Combined Fund School Block Grant	2,861.28	2,883.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,878.37	2,947.91

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	3,028.14	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,028.14	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	7.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,947.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,955.00	(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	0.00	0.90
1900 Other Revenue from Local Sources	0.00	128.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	128.90

Schedule of Changes Worksheet

Beginning Fund Balance	0.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	128.90	(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)		129.00 (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
1111 District Levy - Real Property	266.63	101.00
1112 District Levy - Personal Property	68.41	17.00
1114 District Levy - Pers Prop/Mobile Homes	14.32	56.00
1190 Penalties and Interest on Taxes	43.07	54.00
1510 Interest Earnings	157.61	367.76
1900 Other Revenue from Local Sources	7.36	0.00
3440 State HB20/SB417 Prop Tax Reimb	469.13	300.00
9710 Residual Equity Transfers In	8,427.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,454.24	895.76

Schedule of Changes Worksheet

Beginning Fund Balance	9,454.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	895.76	(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)
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)	10,350.00	(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	570.86	567.95
1530 Net Increase (Decrease) in the Fair Value of Investments	-140.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	430.19	567.95

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

PRC Program Function Object	2005 Value	2006 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	1,454.54	0.00
8XX Other Expenditures	0.00	795.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,454.54	795.00

Schedule of Changes Worksheet

Beginning Fund Balance	15,844.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	567.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	795.00	(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
Ending Fund Balance (1 + 2 - 3 + 4)	15,617.00	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	74,360.54	0.00
1XXX Revenues from Student Activities	0.00	81,292.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,360.54	81,292.18

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	78,147.37	73,705.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	78,147.37	73,705.00

Schedule of Changes Worksheet

Beginning Fund Balance	21,585.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81,292.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	73,705.00	(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)	29,173.00	(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	54,506.05	49,718.83
XX	39X 1XXX	112 Certified Teacher Staff Salaries	59,165.40	98,062.55
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	570,800.40	570,353.34
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	13,876.23	24,724.41
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	420.90	1,122.52
XX	XXX 26XX	41X Energy Utility Services	58,203.10	57,118.75
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	24,412.96
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	24,412.96

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,136.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	35,154.28
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	82,386.02
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	58,927.00	0.00	0.00	0.00	
280	1XXX	2XX	14,721.02	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	6,053.00	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	2,685.00	0.00	0.00	0.00	
Totals			82,386.02	0.00	0.00	0.00	82,386.02



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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	903.00	0.00	0.00	0.00	903.00
Buildings	1,344,005.00	0.00	0.00	0.00	1,344,005.00
Machinery And Equipment	406,756.00	0.00	15,679.00	0.00	422,435.00
Totals at historical cost	1,751,664.00	0.00	15,679.00	0.00	1,767,343.00
Less Accumulated depreciation for:					
Building Accum	544,003.00	0.00	24,216.00	0.00	568,219.00
Machinery And Equipment Accum	178,610.00	0.00	35,665.00	0.00	214,275.00
Total accumulated depreciation	722,613.00	0.00	59,881.00	0.00	782,494.00
Governmental activities, capital assets, net	1,029,051.00	0.00	-44,202.00	0.00	984,849.00

* 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.



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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	24,452.96	3,437.90	0.00	0.00	27,890.86	0.00	27,890.86
Other	12,321.97	0.00	5,195.57	0.00	7,126.40	5,030.40	2,096.00
Total Governmental Activity							
Long-Term Liabilities	36,774.93	3,437.90	5,195.57	0.00	35,017.26	5,030.40	29,986.86

* 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.