



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County
0096 Alzada 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 Alicia Olson

Phone #: (406) 828-4554

(Signature)

(Date)

Chair, Board of Trustees Kim Olind

(Signature)

(Date)

County Superintendent Carole Carey

(Signature)

(Date)

Software

Accounting Package: Manual

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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

PRC	Title	Project Type	Project Number	CFDA #
561	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	06-0096-1405	84.367
562	Title IV Safe and Drug-Free Schools	FEDERAL	06-0096-1605	84.186A
563	Title V Part A	FEDERAL	06-0096-3905	84.298
564	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	2006 REAP	84.358A
565	State OTO Energy Cost Relief and Transportation	STATE	Energy	State
566	Treasurer Posting Error	LOCAL	561122	
567	Local Dividend	LOCAL	2006 Dividend	



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County
0096 Alzada Elem

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)	22,291.66	5,466.62		
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	22,291.66	5,466.62		
LIABILITIES					
21	Payable to Other Funds (601-606)	22,291.66	5,466.62		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	22,291.66	5,466.62		
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	22,291.66	5,466.62		



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

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)	3,502.87	3,368.20	23,864.86	
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	3,502.87	3,368.20	23,864.86	
LIABILITIES					
21	Payable to Other Funds (601-606)	3,502.87	3,368.20		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,502.87	3,368.20		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			23,864.86	
52	TOTAL FUND BALANCE/EQUITY			23,864.86	
53	TOTAL LIABILITIES AND FUND BALANCE	3,502.87	3,368.20	23,864.86	



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		36,832.03		
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		36,832.03		
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)		36,832.03		
52	TOTAL FUND BALANCE/EQUITY		36,832.03		
53	TOTAL LIABILITIES AND FUND BALANCE		36,832.03		



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

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)	909.59	1,020.70		
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	909.59	1,020.70		
LIABILITIES					
21	Payable to Other Funds (601-606)	909.59	1,020.70		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	909.59	1,020.70		
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)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	909.59	1,020.70		



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County
0096 Alzada Elem

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)	272.39			
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	272.39			
LIABILITIES					
21	Payable to Other Funds (601-606)	272.39			
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	272.39			
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	272.39			



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County
0096 Alzada Elem

01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	27,194.36	1,167.79
1112 District Levy - Personal Property	642.31	155.21
1113 District Levy - Heavy Motor Vehicles	16.68	0.00
1114 District Levy - Pers Prop/Mobile Homes	35.58	14.39
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	11,265.90
1190 Penalties and Interest on Taxes	39.77	4.49
1510 Interest Earnings	50.93	401.19
1520 Dividends on Investments	372.11	0.00
1900 Other Revenue from Local Sources	9,707.11	883.48
3110 Direct State Aid	28,692.48	28,574.92
3115 State Spec Ed Allowable Cost Pymt to Districts	1,426.15	312.33
3440 State HB20/SB417 Prop Tax Reimb	204.82	200.14
3444 State School Block Grant	6,037.87	6,083.76
3445 State Combined Fund School Block Grant	0.00	152.81
3470 Montana Bentonite Tax	0.00	6,003.46
5700 Resources Transferred from Other School Districts or Cooperatives	1,400.00	0.00
6100 Material Prior Period Revenue Adjustments	-47.22	-8,405.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,772.95	46,814.24

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	28,226.25	22,680.25
2XX Personal Services - Employee Benefits	3,667.80	416.77
6XX Supplies and Materials	3,990.89	4,633.03
8XX Other Expenditures	0.00	196.48
21XX Support Services - Students		
8XX Other Expenditures	1,387.75	544.83
23XX Support Services - General Administration		
1XX Personal Services - Salaries	3,112.39	3,355.42
3XX Purchased Professional and Technical Services	2,038.80	0.00
5XX Other Purchased Services	0.00	2,001.52
6XX Supplies and Materials	500.56	0.00
8XX Other Expenditures	1,869.96	0.00
25XX Support Services - Business		
4XX Purchased Property Services	7,142.83	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	5,712.57	3,368.50



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

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				
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	0.00	4,832.73
		8XX	Other Expenditures	4,025.83	3,711.52
280	Special Education - Local and State				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	3,100.00	520.00
999	Undistributed				
	9999	Undistributed			
		971	Residual Equity Transfers Out	0.00	22,291.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>64,775.63</u>	<u>68,552.71</u>

Schedule of Changes Worksheet

Beginning Fund Balance					21,738.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46,814.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					68,552.71	(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)



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	0.00	5.81
1111	District Levy - Real Property	2,438.30	0.00
1112	District Levy - Personal Property	35.93	3.46
1114	District Levy - Pers Prop/Mobile Homes	1.66	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	95.46
1190	Penalties and Interest on Taxes	0.35	0.00
1510	Interest Earnings	0.00	2.66
1900	Other Revenue from Local Sources	2.53	0.91
2220	County On-Schedule Trans Reimb	7,239.87	123.45
3210	State On-Schedule Trans Reimb	3,737.88	0.00

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

13,456.52 231.75

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	6,726.25	1,557.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	5,466.62

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

6,726.25 7,023.62



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						6,791.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						231.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,023.62	(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)



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	44,627.37	3,410.89
1112 District Levy - Personal Property	697.47	414.00
1114 District Levy - Pers Prop/Mobile Homes	36.54	28.51
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	9,183.52
1190 Penalties and Interest on Taxes	8.44	2.69
1510 Interest Earnings	0.00	258.90
1900 Other Revenue from Local Sources	149.45	0.00
3110 Direct State Aid	8,826.02	0.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	139.55
3470 Montana Bentonite Tax	0.00	18,010.36

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

54,345.29	31,448.42
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	48,969.06	36,648.23
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	3,502.87

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

48,969.06	40,151.10
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Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

13 - Tuition Fund

Schedule of Changes Worksheet

Beginning Fund Balance						8,702.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,448.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						40,151.10	(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)



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County
0096 Alzada Elem

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	7.76	0.00
2240 County Retirement Distribution	4,189.99	4,397.79
6100 Material Prior Period Revenue Adjustments	0.00	214.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,197.75	4,611.89

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	4,292.31	3,659.08
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	3,368.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,292.31	7,027.28

Schedule of Changes Worksheet

Beginning Fund Balance	2,415.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,611.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,027.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
561 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,285.00
563 Title V Part A	
4350 Title V, Part A, Innovative Programs	317.00
564 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	4,641.63
565 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	134.32
566 Treasurer Posting Error	
6100 Material Prior Period Revenue Adjustments	9,223.24
567 Local Dividend	
1900 Other Revenue from Local Sources	94.29

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

15,695.48

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

PRC Program Function Object	2006 Value
561 Title II, Part A, Teacher/Principal Train/Recruit	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	3,410.46
562 Title IV Safe and Drug-Free Schools	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	43.30
563 Title V Part A	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	782.00
564 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,967.40



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9,203.16
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Schedule of Changes Worksheet

Beginning Fund Balance	17,372.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,695.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,203.16	(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)	23,864.86	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
561 Title II, Part A, Teacher/Principal Train/Recruit	1,285.00	3,410.46	-2,125.46
562 Title IV Safe and Drug-Free Schools	0.00	43.30	-43.30
563 Title V Part A	317.00	782.00	-465.00
564 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	4,641.63	4,967.40	-325.77
565 State OTO Energy Cost Relief and Transportation	134.32	0.00	134.32
566 Treasurer Posting Error	9,223.24	0.00	9,223.24
567 Local Dividend	94.29	0.00	94.29
Total	15,695.48	9,203.16	6,492.32



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

19 - Non-Operating Fund

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

PRC Revenue	2005 Value	2006 Value
9710 Residual Equity Transfers In	0.00	36,832.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	36,832.03

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,832.03	(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)	36,832.03	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	270.31	383.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	270.31	383.74

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	909.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	909.59

Schedule of Changes Worksheet

Beginning Fund Balance	525.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	383.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	909.59	(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)



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

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	151.66	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	151.66	0.00

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	34,798.43	1,020.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,798.43	1,020.70

Schedule of Changes Worksheet

Beginning Fund Balance	1,020.70	(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	1,020.70	(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)		0.00 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

60 - Building Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
999	Undistributed				
	9999	Undistributed			
		971	Residual Equity Transfers Out	0.00	272.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>272.39</u>

Schedule of Changes Worksheet

Beginning Fund Balance					272.39	(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					272.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

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	28,226.25	22,000.00
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	7,142.83	4,582.28
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	48,969.06	36,648.23
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	970.97
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	970.97

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	323.61
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,398.18
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	520.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	658.64

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	658.64	
X01-680 Deferred Revenue		658.64

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	658.64
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	520.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			520.00	0.00	0.00	0.00	520.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem

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.*



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem



Trustees' Financial Summary

FY2005-06

Submit ID: 0096-19002223

06 Carter County

0096 Alzada Elem