



Trustees' Financial Summary

FY2005-06

Submit ID: 0097-59350959

06 Carter County

**** Recalculated ****

0097 Carter County H S

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 Lora Tauck

Phone #: (406) 775-8767

(Signature)

(Date)

Chair, Board of Trustees Sally Young

(Signature)

(Date)

County Superintendent Carole Carey

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

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 #
333	Aggregate Reim/Indirects	LOCAL		Local
429	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A030849	84.358A
431	Football Field Lights	LOCAL	FB2004	
529	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A040849	84.358B
621	Title I Improving Basic Programs	FEDERAL	0600973106	84.010A
622	Title II Part A	FEDERAL	0600971406	84.367
623	Title II, Part D, Ed Technology	FEDERAL	0600976006	84.318
624	Title IV Safe and Drug-Free Schools	FEDERAL	0600971606	84.186A
625	Title V Part A	FEDERAL	06009739006	84.298
626	IDEA Part B	FEDERAL	0996927706	84.027
627	Vo Ed Carl Perkins Basic Grant	FEDERAL	0600978106BG	84.048A
628	Vo Ed All Career & Tech Ed Programs	STATE	0097	State
635	Title I, Part G, Advanced Placement	FEDERAL	0600974006	84.330C
636	U.S.D.A.	FEDERAL	2004-38414-14586	01753
637	Tobacco Use Prevention Act Award	STATE	0600979806	
640	Energy Cost Relief	STATE	OTO	



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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)	261,010.85	5,176.33	196,436.31	
02	Taxes Receivable - Real and Personal (120-149)	2,998.48	87.16	585.21	
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)	18,864.11			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	282,873.44	5,263.49	197,021.52	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,998.48	87.16	585.21	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,998.48	87.16	585.21	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	18,864.11			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	261,010.85	5,176.33	196,436.31	
52	TOTAL FUND BALANCE/EQUITY	279,874.96	5,176.33	196,436.31	
53	TOTAL LIABILITIES AND FUND BALANCE	282,873.44	5,263.49	197,021.52	



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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)	3,423.26	50,200.07	2,608.31	14,844.98
02	Taxes Receivable - Real and Personal (120-149)	326.88			28.25
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	3,750.14	50,200.07	2,608.31	14,873.23
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	326.88			28.25
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	326.88			28.25
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,423.26	50,200.07	2,608.31	14,844.98
52	TOTAL FUND BALANCE/EQUITY	3,423.26	50,200.07	2,608.31	14,844.98
53	TOTAL LIABILITIES AND FUND BALANCE	3,750.14	50,200.07	2,608.31	14,873.23



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,476.78		1,398.63	2,618.80
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)	1,167.45			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,644.23		1,398.63	2,618.80
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)	4,644.23		1,398.63	2,618.80
52	TOTAL FUND BALANCE/EQUITY	4,644.23		1,398.63	2,618.80
53	TOTAL LIABILITIES AND FUND BALANCE	4,644.23		1,398.63	2,618.80



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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)	14,972.41	10,562.10		
02	Taxes Receivable - Real and Personal (120-149)	127.27			58.99
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	15,099.68	10,562.10		58.99
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	127.27			58.99
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	127.27			58.99
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)	14,972.41	10,562.10		
52	TOTAL FUND BALANCE/EQUITY	14,972.41	10,562.10		
53	TOTAL LIABILITIES AND FUND BALANCE	15,099.68	10,562.10		58.99



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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)	2,460.04	55,000.72		
02	Taxes Receivable - Real and Personal (120-149)		247.44		
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	2,460.04	55,248.16		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		247.44		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		247.44		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,460.04	55,000.72		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,460.04	55,000.72		
53	TOTAL LIABILITIES AND FUND BALANCE	2,460.04	55,248.16		



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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)	5,719.40		31,800.45	
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	5,719.40		31,800.45	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY	5,719.40		31,800.45	
53	TOTAL LIABILITIES AND FUND BALANCE	5,719.40		31,800.45	



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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)				3,659.77
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				3,659.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				3,659.77
35	TOTAL LIABILITIES				3,659.77
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				3,659.77



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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	133,636.16	172,775.69
1112 District Levy - Personal Property	6,452.70	9,864.99
1114 District Levy - Pers Prop/Mobile Homes	1,215.88	1,408.81
1116 District Levy - Net and Gross Proceeds	133,668.60	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,742.77	91,629.80
1190 Penalties and Interest on Taxes	419.06	275.66
1510 Interest Earnings	898.20	2,359.52
1900 Other Revenue from Local Sources	676.00	4,015.25
3110 Direct State Aid	261,376.54	272,400.01
3115 State Spec Ed Allowable Cost Pymt to Districts	10,601.18	9,171.08
3440 State HB20/SB417 Prop Tax Reimb	1,835.96	1,272.90
3444 State School Block Grant	32,506.29	32,753.34
3470 Montana Bentonite Tax	0.00	204,777.87
6100 Material Prior Period Revenue Adjustments	26.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	587,055.34	802,704.92

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	113,826.13	113,807.11
2XX Personal Services - Employee Benefits	19,659.32	20,186.54
3XX Purchased Professional and Technical Services	937.00	861.00
4XX Purchased Property Services	2,323.18	2,912.58
5XX Other Purchased Services	1,060.05	1,948.31
6XX Supplies and Materials	32,091.59	15,379.26
21XX Support Services - Students		
1XX Personal Services - Salaries	10,395.44	12,365.03
2XX Personal Services - Employee Benefits	1,716.85	1,799.45
5XX Other Purchased Services	660.42	80.46
6XX Supplies and Materials	1,045.98	1,592.42
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	1,250.00
5XX Other Purchased Services	568.02	81.01
222X Educational Media Services		
1XX Personal Services - Salaries	6,082.66	9,668.04
2XX Personal Services - Employee Benefits	1,015.80	1,801.18
3XX Purchased Professional and Technical Services	2,909.36	2,169.37
6XX Supplies and Materials	2,511.89	696.79



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	21,600.00	20,313.45
		2XX	Personal Services - Employee Benefits	4,063.60	4,090.08
		3XX	Purchased Professional and Technical Services	6,825.00	18,162.98
		5XX	Other Purchased Services	6,393.94	7,954.43
		6XX	Supplies and Materials	2,578.54	643.41
		8XX	Other Expenditures	110.00	447.50
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	25,040.34	22,353.93
		2XX	Personal Services - Employee Benefits	8,816.42	7,555.61
		3XX	Purchased Professional and Technical Services	1,842.57	610.62
		4XX	Purchased Property Services	66.75	50.00
		5XX	Other Purchased Services	5,115.92	5,640.56
		6XX	Supplies and Materials	2,240.44	4,563.89
		8XX	Other Expenditures	62.50	150.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	51,617.74	42,353.52
		2XX	Personal Services - Employee Benefits	13,803.97	10,607.95
		3XX	Purchased Professional and Technical Services	234.00	484.00
		4XX	Purchased Property Services	36,644.51	32,781.42
		5XX	Other Purchased Services	6,781.31	9,277.22
		6XX	Supplies and Materials	17,395.16	25,008.90
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	12,918.90	10,829.40
		2XX	Personal Services - Employee Benefits	1,462.39	1,120.34
		3XX	Purchased Professional and Technical Services	20.00	0.00
		4XX	Purchased Property Services	31.06	32.64
		5XX	Other Purchased Services	290.78	0.00
		6XX	Supplies and Materials	1,367.98	57.99
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	77.92	519.70
		6XX	Supplies and Materials	1,079.50	528.75
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,009.63	4,241.63
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	73,194.46	77,350.75
		2XX	Personal Services - Employee Benefits	12,893.28	13,693.38
		3XX	Purchased Professional and Technical Services	360.50	63.00



Trustees' Financial Summary

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06 Carter County

**** Recalculated ****

0097 Carter County H S

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			
		4XX	Purchased Property Services	2,051.74	1,424.71
		5XX	Other Purchased Services	123.70	241.70
		6XX	Supplies and Materials	12,095.61	17,520.60
		8XX	Other Expenditures	0.00	26.75
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,698.50	2,830.51
		2XX	Personal Services - Employee Benefits	178.47	351.77
		4XX	Purchased Property Services	46.75	0.00
		5XX	Other Purchased Services	92.36	261.24
		6XX	Supplies and Materials	2,303.61	2,589.59
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	12,336.30	11,623.59
		2XX	Personal Services - Employee Benefits	105.62	512.20
		5XX	Other Purchased Services	13,753.37	13,653.86
		6XX	Supplies and Materials	97.19	442.37
		8XX	Other Expenditures	0.00	1,131.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,086.00	4,414.95
		2XX	Personal Services - Employee Benefits	442.75	515.81
		5XX	Other Purchased Services	0.00	32.00
		6XX	Supplies and Materials	3,037.10	3,516.49
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	17,467.18	19,270.80
		2XX	Personal Services - Employee Benefits	81.79	839.96
		3XX	Purchased Professional and Technical Services	189.55	112.00
		4XX	Purchased Property Services	1,645.73	991.80
		5XX	Other Purchased Services	5,329.74	4,832.88
		6XX	Supplies and Materials	4,137.31	3,419.11
		8XX	Other Expenditures	0.00	1,500.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	7,275.48	9,571.00
		2XX	Personal Services - Employee Benefits	2,796.39	4,353.95
		6XX	Supplies and Materials	270.77	11,131.69



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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
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	548.20	0.00
9999	Undistributed				
		892	Material Prior Period Expenditure Adjustments	0.00	431.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				607,934.01	625,629.23

Schedule of Changes Worksheet

Beginning Fund Balance					106,981.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					802,704.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					625,629.23	(3)
Increase/Decrease of Reserve for Inventories						
This Year	18,864.11	Less Last Year	18,501.36	(4a)	362.75	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	4,544.76	(4b)	-4,544.76	
					-4,182.01	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					279,874.96	(5)



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0097 Carter County H S

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	19.23	5,618.84
1112	District Levy - Personal Property	0.00	265.69
1114	District Levy - Pers Prop/Mobile Homes	0.06	38.04
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	321.49
1190	Penalties and Interest on Taxes	4.10	4.05
1510	Interest Earnings	276.14	16.40
2220	County On-Schedule Trans Reimb	0.00	37,653.66
3210	State On-Schedule Trans Reimb	6,448.65	29,951.31
3440	State HB20/SB417 Prop Tax Reimb	780.54	57.76
3470	Montana Bentonite Tax	0.00	6,663.84
6100	Material Prior Period Revenue Adjustments	-8,459.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		-930.39	80,591.08

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	5,400.00	7,380.00
2XX	Personal Services - Employee Benefits	1,002.41	1,394.05
3XX	Purchased Professional and Technical Services	125.00	0.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,400.01	4,375.82
2XX	Personal Services - Employee Benefits	632.21	1,859.05
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	14,626.21	22,847.12
2XX	Personal Services - Employee Benefits	6,626.61	7,043.45
3XX	Purchased Professional and Technical Services	1,069.50	273.00
4XX	Purchased Property Services	7,247.00	8,471.70
5XX	Other Purchased Services	11,376.60	15,864.00
6XX	Supplies and Materials	4,331.68	10,690.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		53,837.23	80,198.48



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						4,783.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						80,591.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,198.48	(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)						5,176.33	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	23,343.89	38,268.52
1112 District Levy - Personal Property	1,081.40	2,094.59
1114 District Levy - Pers Prop/Mobile Homes	203.26	304.12
1116 District Levy - Net and Gross Proceeds	23,157.49	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	12,120.35
1190 Penalties and Interest on Taxes	63.60	48.51
1510 Interest Earnings	1,680.47	2,745.09
3440 State HB20/SB417 Prop Tax Reimb	339.67	461.45
3470 Montana Bentonite Tax	0.00	45,145.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,869.78	101,188.61

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	108,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	108,500.00

Schedule of Changes Worksheet

Beginning Fund Balance	203,747.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101,188.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	108,500.00	(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)	196,436.31	(5)



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0097 Carter County H S

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	18,844.12	21,703.09
1112 District Levy - Personal Property	686.48	1,260.81
1114 District Levy - Pers Prop/Mobile Homes	126.49	183.83
1116 District Levy - Net and Gross Proceeds	18,955.92	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3,417.39
1190 Penalties and Interest on Taxes	32.53	26.39
1510 Interest Earnings	73.29	122.16
3110 Direct State Aid	11,760.57	0.00
3440 State HB20/SB417 Prop Tax Reimb	257.28	156.78
3470 Montana Bentonite Tax	0.00	25,574.72

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

50,736.68 52,445.17

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	54,193.26	49,866.90

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

54,193.26 49,866.90

Schedule of Changes Worksheet

Beginning Fund Balance	844.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,445.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,866.90	(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 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,423.26 (5)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	307.91	534.35
2240 County Retirement Distribution	56,292.27	68,689.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56,600.18	69,223.80

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	17,432.06	18,045.18
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,496.65	1,941.71
222X Educational Media Services		
2XX Personal Services - Employee Benefits	885.55	1,499.05
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,139.25	4,256.75
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,456.15	3,428.95
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,193.01	6,324.89
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,718.18	2,789.33
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,200.18	3,221.20
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,660.69	11,219.23
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	23.59	0.00
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	212.72	274.57
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,794.99	1,754.59



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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		
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	323.02	364.42
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	2,072.41	2,533.15
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	1,034.03	1,333.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				55,642.48	58,986.72

Schedule of Changes Worksheet

Beginning Fund Balance					39,962.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					69,223.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					58,986.72	(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)					50,200.07	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
333 Aggregate Reim/Indirects	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	2,338.42
431 Football Field Lights	
1920 Contributions/Donations from Private Sources	6,064.72
529 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,368.00
621 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	22,877.00
622 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	15,365.00
623 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,390.54
624 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,433.00
625 Title V Part A	
4350 Title V, Part A, Innovative Programs	1,038.00
626 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	11,363.00
627 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,462.00
628 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	4,843.81
635 Title I, Part G, Advanced Placement	
4290 Title I, Part G, Advanced Placement	467.00
636 U.S.D.A.	
4700 Federal Miscellaneous Grants from other State Agencies	25,000.00
637 Tobacco Use Prevention Act Award	
3290 State - Other State Grants	668.00
640 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	926.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,605.29

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

PRC Program Function Object	2006 Value
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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
333 Aggregate Reim/Indirects	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	2,761.00
6XX Supplies and Materials	2,000.00
	4,761.00
333 Subtotal	
431 Football Field Lights	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	6,178.00
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	
4XX Purchased Property Services	50.00
5XX Other Purchased Services	49.50
	6,277.50
431 Subtotal	
529 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	5,266.61
7XX Property and Equipment Acquisition	7,101.39
	12,368.00
529 Subtotal	
621 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	14,637.00
2XX Personal Services - Employee Benefits	4,432.93
5XX Other Purchased Services	2,117.24
6XX Supplies and Materials	39.54
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	313.85
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,336.44



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15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2006 Value
	621	Subtotal		22,877.00
622	Title II Part A			
420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	7,360.99
		2XX	Personal Services - Employee Benefits	3,209.82
	62XX	Resources Transferred to Other School Districts or Cooper		
		940	Indirect Costs	324.31
435	Title V, Part A, Innovative Programs			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	240.00
		2XX	Personal Services - Employee Benefits	20.22
		5XX	Other Purchased Services	108.00
	221X	Improvement of Instruction Services		
		5XX	Other Purchased Services	3,375.21
		6XX	Supplies and Materials	275.52
	62XX	Resources Transferred to Other School Districts or Cooper		
		940	Indirect Costs	458.66
	622	Subtotal		15,372.73
623	Title II, Part D, Ed Technology			
431	Title II, Part D, Educational Technology			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	870.00
		2XX	Personal Services - Employee Benefits	114.15
		5XX	Other Purchased Services	268.65
	62XX	Resources Transferred to Other School Districts or Cooper		
		940	Indirect Costs	130.48
	623	Subtotal		1,383.28
624	Title IV Safe and Drug-Free Schools			
435	Title V, Part A, Innovative Programs			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	402.00
		2XX	Personal Services - Employee Benefits	63.61
		3XX	Purchased Professional and Technical Services	975.00
		5XX	Other Purchased Services	545.87



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	446.52
	2,433.00
624 Subtotal	
625 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	60.00
2XX Personal Services - Employee Benefits	9.54
5XX Other Purchased Services	50.00
6XX Supplies and Materials	62.80
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	471.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	384.19
	1,037.53
625 Subtotal	
626 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	7,962.60
2XX Personal Services - Employee Benefits	2,180.47
5XX Other Purchased Services	44.50
6XX Supplies and Materials	1,087.15
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	88.28
	11,363.00
626 Subtotal	
627 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,829.26
6XX Supplies and Materials	403.95
8XX Other Expenditures	310.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	438.75
2XX Personal Services - Employee Benefits	65.77



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
27XX Student Transportation Services	
5XX Other Purchased Services	3,414.27
	6,462.00
627 Subtotal	
628 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	1,992.02
6XX Supplies and Materials	1,078.45
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
5XX Other Purchased Services	686.00
6XX Supplies and Materials	128.70
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	542.67
6XX Supplies and Materials	84.32
8XX Other Expenditures	48.25
	4,560.41
628 Subtotal	
635 Title I, Part G, Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
6XX Supplies and Materials	466.75
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	0.25
	467.00
635 Subtotal	
636 U.S.D.A.	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
7XX Property and Equipment Acquisition	25,000.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
637 Tobacco Use Prevention Act Award	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	668.00
640 Energy Cost Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	673.78
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	 0.00 <u>115,704.23</u>



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,866.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					113,605.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					115,704.23	(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	1,159.40	(4b)	-1,159.40	
					-1,159.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,608.31	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
333 Aggregate Reim/Indirects	2,338.42	4,761.00	-2,422.58
431 Football Field Lights	6,064.72	6,277.50	-212.78
529 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	12,368.00	12,368.00	0.00
621 Title I Improving Basic Programs	22,877.00	22,877.00	0.00
622 Title II Part A	15,365.00	15,372.73	-7.73
623 Title II, Part D, Ed Technology	1,390.54	1,383.28	7.26
624 Title IV Safe and Drug-Free Schools	2,433.00	2,433.00	0.00
625 Title V Part A	1,038.00	1,037.53	0.47
626 IDEA Part B	11,363.00	11,363.00	0.00
627 Vo Ed Carl Perkins Basic Grant	6,462.00	6,462.00	0.00
628 Vo Ed All Career & Tech Ed Programs	4,843.81	4,560.41	283.40
635 Title I, Part G, Advanced Placement	467.00	467.00	0.00
636 U.S.D.A.	25,000.00	25,000.00	0.00
637 Tobacco Use Prevention Act Award	668.00	668.00	0.00
640 Energy Cost Relief	926.80	673.78	253.02
Total	113,605.29	115,704.23	-2,098.94



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06 Carter County

**** Recalculated ****

0097 Carter County H S

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	10.16	0.00
1111 District Levy - Real Property	1,027.99	1,780.87
1112 District Levy - Personal Property	51.82	96.80
1114 District Levy - Pers Prop/Mobile Homes	9.79	14.06
1116 District Levy - Net and Gross Proceeds	1,025.96	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	591.27
1190 Penalties and Interest on Taxes	2.79	2.22
1510 Interest Earnings	77.80	161.33
3440 State HB20/SB417 Prop Tax Reimb	65.92	51.78
3470 Montana Bentonite Tax	0.00	2,101.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,272.23</u>	<u>4,799.54</u>

Schedule of Changes Worksheet

Beginning Fund Balance					10,045.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,799.54 (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)					14,844.98 (5)



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06 Carter County

**** Recalculated ****

0097 Carter County H S

18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	8.07	49.47
1982 Summer Session - Driver's Education Fees	2,600.00	1,500.00
3260 State Driver's Education Reimbursement	418.60	3,499.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,026.67	5,048.75

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,971.95	1,073.60
2XX Personal Services - Employee Benefits	0.00	6.75
4XX Purchased Property Services	95.38	107.63
5XX Other Purchased Services	9.70	44.10
6XX Supplies and Materials	421.45	951.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,498.48	2,183.54

Schedule of Changes Worksheet

Beginning Fund Balance	1,779.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,048.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,183.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,644.23	(5)



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**** Recalculated ****

0097 Carter County H S

20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	24.37	30.17
1910 Rentals	3,075.00	2,585.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,099.37	2,615.17

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	311.76	1,872.94
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,137.50	3,031.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,449.26	4,903.94

Schedule of Changes Worksheet

Beginning Fund Balance	3,687.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,615.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,903.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,398.63	(5)



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**** Recalculated ****

0097 Carter County H S

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	19.67	38.65
5300 Operating Transfers from Other Funds	548.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	567.87	38.65

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	286.45
2XX Personal Services - Employee Benefits	0.00	21.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	308.38

Schedule of Changes Worksheet

Beginning Fund Balance	2,888.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	308.38	(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)
	2,618.80	(5)



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06 Carter County

**** Recalculated ****

0097 Carter County H S

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	4,817.24	9,351.97
1112 District Levy - Personal Property	225.60	501.34
1114 District Levy - Pers Prop/Mobile Homes	42.42	72.35
1116 District Levy - Net and Gross Proceeds	4,787.84	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	610.30
1190 Penalties and Interest on Taxes	10.21	9.04
1510 Interest Earnings	101.04	223.26
1900 Other Revenue from Local Sources	131.91	0.00
3281 State Technology Aid	2,442.71	3,657.01
3440 State HB20/SB417 Prop Tax Reimb	64.84	67.68
3470 Montana Bentonite Tax	0.00	11,046.35
5200 Sale or Compensation for Loss of Assets	1,331.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,955.36	25,539.30

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	1,988.26	10,878.98
222X Educational Media Services		
3XX Purchased Professional and Technical Services	1,737.47	7,828.98
4XX Purchased Property Services	0.00	130.50
6XX Supplies and Materials	636.00	3,657.60
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
6XX Supplies and Materials	79.99	4,137.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,441.72	26,633.06



Trustees' Financial Summary

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**** Recalculated ****

0097 Carter County H S

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						16,146.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,539.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						26,633.06	(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	79.99	(4b)		-79.99	
						-79.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,972.41	(5)



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**** Recalculated ****

0097 Carter County H S

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	83.44	180.15
1900 Other Revenue from Local Sources	718.92	0.00
3445 State Combined Fund School Block Grant	5,494.04	5,535.79
5200 Sale or Compensation for Loss of Assets	0.00	5,205.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,296.40	10,920.94

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		
6XX Supplies and Materials	1,716.50	31.12
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
6XX Supplies and Materials	0.00	317.85
7XX Property and Equipment Acquisition	0.00	10,787.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,716.50	11,136.58

Schedule of Changes Worksheet

Beginning Fund Balance	12,494.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,920.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,136.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	1,716.50	(4b)
	-1,716.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,562.10	(5)



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06 Carter County

**** Recalculated ****

0097 Carter County H S

50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	3.82	1.03
1190	Penalties and Interest on Taxes	2.24	1.35
1510	Interest Earnings	4.26	1.71
3440	State HB20/SB417 Prop Tax Reimb	748.74	561.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>759.06</u>	<u>565.63</u>

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

PRC Program Function Object		2005 Value	2006 Value
999	Undistributed		
	9999 Undistributed		
	971 Residual Equity Transfers Out	759.06	565.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>759.06</u>	<u>565.63</u>

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				565.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				565.63	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



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06 Carter County

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0097 Carter County H S

60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	21.61	32.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21.61	32.29

Schedule of Changes Worksheet

Beginning Fund Balance	2,427.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32.29	(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)	2,460.04	(5)



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06 Carter County

**** Recalculated ****

0097 Carter County H S

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	9,456.10	18,489.82
1112	District Levy - Personal Property	346.76	993.07
1114	District Levy - Pers Prop/Mobile Homes	63.66	140.88
1116	District Levy - Net and Gross Proceeds	9,575.67	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3,485.00
1190	Penalties and Interest on Taxes	5.74	16.64
1510	Interest Earnings	217.60	662.13
3440	State HB20/SB417 Prop Tax Reimb	129.94	134.02
3470	Montana Bentonite Tax	0.00	21,852.58
9710	Residual Equity Transfers In	759.06	565.63

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

20,554.53 46,339.77

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	0.00	5,396.25
2XX	Personal Services - Employee Benefits	0.00	894.49
3XX	Purchased Professional and Technical Services	0.00	485.00
4XX	Purchased Property Services	0.00	12,344.60
6XX	Supplies and Materials	476.70	2,797.32
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	5,925.00

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

476.70 27,842.66



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0097 Carter County H S

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						36,980.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,339.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						27,842.66	(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	0.00	Less Last Year	476.70	(4b)		-476.70	
						-476.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						55,000.72	(5)



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**** Recalculated ****

0097 Carter County H S

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	93.11	149.74
1920 Contributions/Donations from Private Sources	400.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>493.68</u>	<u>149.74</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	600.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>600.00</u>	<u>300.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	5,869.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	149.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	300.00	(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)	5,719.40	(5)



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0097 Carter County H S

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	104,712.27	93,964.56
6100 Material Prior Period Revenue Adjustments	98.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	104,810.27	93,964.56

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	109,370.93	91,682.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	109,370.93	91,682.63

Schedule of Changes Worksheet

Beginning Fund Balance	29,518.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	93,964.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	91,682.63	(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)	31,800.45	(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	12,698.90	10,829.40
XX	39X 1XXX	112 Certified Teacher Staff Salaries	70,184.46	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	8,499.71	6,497.64
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	213,291.67	214,084.07
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	13,651.11	8,550.77
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	678.95	1,115.91
XX	XXX 26XX	41X Energy Utility Services	25,506.87	22,828.51
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	12,103.00
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	54,193.26	49,866.90
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	9,016.15
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,016.15

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,004.95
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,983.11
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	16,282.00
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: 78%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	10,829.40	0.00	0.00	0.00	
280	1XXX	2XX	1,120.34	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	32.64	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	57.99	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	4,241.63	0.00	0.00	0.00	
Totals			16,282.00	0.00	0.00	0.00	16,282.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0097-59350959

06 Carter County

**** Recalculated ****

0097 Carter County H S

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

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06 Carter County

**** Recalculated ****

0097 Carter County H S

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Buildings	1,549,221.04	0.00	12,103.00	0.00	1,561,324.04
Machinery And Equipment	337,238.75	0.00	190,198.00	84,857.00	442,579.75
Totals at historical cost	1,886,459.79	0.00	202,301.00	84,857.00	2,003,903.79
Less Accumulated depreciation for:					
Building Accum	566,987.90	0.00	42,192.76	0.00	609,180.66
Machinery And Equipment Accum	189,695.09	0.00	38,473.43	54,418.28	173,750.24
Total accumulated depreciation	756,682.99	0.00	80,666.19	54,418.28	782,930.90
Governmental activities, capital assets, net	1,129,776.80	0.00	121,634.81	30,438.72	1,220,972.89

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2006	Governmental Business-Type		Adjustments
	Activities	Activities	
Instruction (1XXX)	4,309.48	0.00	0.00
Operations and Maintenance (26XX)	1,070.67	0.00	0.00
Transportation (27XX)	29,879.00	0.00	0.00
Unallocated	45,407.05	0.00	0.00
Total Depreciation for FY2006	80,666.20	0.00	0.00



Trustees' Financial Summary

FY2005-06

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06 Carter County

**** Recalculated ****

0097 Carter County H S

	(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	12,093.51	3,127.36	0.00	0.00	15,220.87	0.00	15,220.87
Total Governmental Activity							
Long-Term Liabilities	12,093.51	3,127.36	0.00	0.00	15,220.87	0.00	15,220.87

* 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.