



Trustees' Financial Summary

FY2005-06

Submit ID: 0133-91508764

**08 Chouteau County
0133 Fort Benton Elem**

**** Recalculated ****

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 Jeannette Nelson

Phone #: (406) 622-5691

(Signature)

(Date)

Chair, Board of Trustees Greg McGinnis

(Signature)

(Date)

County Superintendent Larry Stollfuss

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY06 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801331405	84.367
600	Aggregate Reim/Indirects	LOCAL		Local
601	Title I, Part A, Improving Basic Programs	FEDERAL	080133105	84.010A
603	Title IV, Part A, Safe & Drug-Free	FEDERAL	0801331605	84.186A
604	Title V Part A	FEDERAL	0801333905	84.298
605	Title II, Part D, Ed Technology	FEDERAL	0801336005	84.318
606	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801331405	84.367
608	Title VI, Part B, Subpart 1, Small Rural	FEDERAL	2	84.358A
609	Miscellaneous State Grant	STATE	0801339806	State
610	State OTO Energy Cost Relief and Transportation	STATE	1	State



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	150,572.46	16,016.96		2,143.20
02	Taxes Receivable - Real and Personal (120-149)	34,015.78	2,227.22		
03	Taxes Receivable - Protested (150-159)	9,734.86	669.39		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				406.37
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	194,323.10	18,913.57		2,549.57
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	43,750.64	2,896.61		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	43,750.64	2,896.61		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	150,572.46	16,016.96		2,549.57
52	TOTAL FUND BALANCE/EQUITY	150,572.46	16,016.96		2,549.57
53	TOTAL LIABILITIES AND FUND BALANCE	194,323.10	18,913.57		2,549.57



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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)		106,257.29	8,321.03	6,282.63
02	Taxes Receivable - Real and Personal (120-149)				218.76
03	Taxes Receivable - Protested (150-159)				48.51
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		106,257.29	8,321.03	6,549.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				267.27
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				267.27
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		106,257.29	8,321.03	6,282.63
52	TOTAL FUND BALANCE/EQUITY		106,257.29	8,321.03	6,282.63
53	TOTAL LIABILITIES AND FUND BALANCE		106,257.29	8,321.03	6,549.90



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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)				163.30
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				163.30
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)				163.30
52	TOTAL FUND BALANCE/EQUITY				163.30
53	TOTAL LIABILITIES AND FUND BALANCE				163.30



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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)	32,389.10	13,894.28		
02	Taxes Receivable - Real and Personal (120-149)	1,251.47			
03	Taxes Receivable - Protested (150-159)	380.25			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		3,534.19		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	34,020.82	17,428.47		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,631.72			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,631.72			
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)	32,389.10	17,428.47		
52	TOTAL FUND BALANCE/EQUITY	32,389.10	17,428.47		
53	TOTAL LIABILITIES AND FUND BALANCE	34,020.82	17,428.47		



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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)		296.23		
02	Taxes Receivable - Real and Personal (120-149)		216.77		
03	Taxes Receivable - Protested (150-159)		19.56		
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		532.56		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		236.33		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		236.33		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		296.23		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		296.23		
53	TOTAL LIABILITIES AND FUND BALANCE		532.56		



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



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	499,041.50	458,928.57
1113 District Levy - Heavy Motor Vehicles	593.90	494.86
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	32,041.57	30,443.88
1190 Penalties and Interest on Taxes	3,988.10	2,555.75
1510 Interest Earnings	3,445.08	5,444.77
1900 Other Revenue from Local Sources	0.00	208.09
3110 Direct State Aid	426,057.54	464,091.85
3115 State Spec Ed Allowable Cost Pymt to Districts	32,122.65	37,767.73
3120 State Guaranteed Tax Base Aid	71,687.20	95,032.08
3440 State HB20/SB417 Prop Tax Reimb	11,887.76	8,859.65
3444 State School Block Grant	104,268.47	105,060.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,185,133.77	1,208,888.14

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	426,972.53	456,464.20
2XX Personal Services - Employee Benefits	48,936.48	50,122.89
3XX Purchased Professional and Technical Services	6,013.28	2,260.00
4XX Purchased Property Services	596.20	70.00
5XX Other Purchased Services	4,131.33	1,364.21
6XX Supplies and Materials	63,778.15	43,736.18
810 Dues and Fees	0.00	5,711.15
8XX Other Expenditures	663.79	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	11,690.76	12,006.51
6XX Supplies and Materials	1,893.78	55.65
222X Educational Media Services		
1XX Personal Services - Salaries	24,002.55	28,788.56
2XX Personal Services - Employee Benefits	4,205.44	4,984.70
4XX Purchased Property Services	325.12	0.00
6XX Supplies and Materials	1,911.87	1,532.59
23XX Support Services - General Administration		
1XX Personal Services - Salaries	34,133.78	39,413.57
2XX Personal Services - Employee Benefits	487.34	0.00
3XX Purchased Professional and Technical Services	500.00	2,969.00
5XX Other Purchased Services	16,304.79	16,356.97
6XX Supplies and Materials	1,216.79	4,188.82



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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			
		810	Dues and Fees	0.00	1,296.63
		8XX	Other Expenditures	280.00	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	28,859.36	29,751.90
		2XX	Personal Services - Employee Benefits	9,190.24	5,845.79
		3XX	Purchased Professional and Technical Services	1,996.88	0.00
		4XX	Purchased Property Services	241.49	0.00
		5XX	Other Purchased Services	744.07	873.51
		6XX	Supplies and Materials	5,139.86	2,492.31
		810	Dues and Fees	0.00	105.00
		8XX	Other Expenditures	55.40	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	14,356.11	15,095.26
		2XX	Personal Services - Employee Benefits	12,988.38	16,126.88
		3XX	Purchased Professional and Technical Services	2,733.42	1,040.00
		4XX	Purchased Property Services	1,992.00	1,931.82
		5XX	Other Purchased Services	8,939.65	5,900.34
		6XX	Supplies and Materials	4,568.55	4,391.29
		810	Dues and Fees	0.00	3,308.21
		8XX	Other Expenditures	1,570.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	88,864.01	116,118.12
		2XX	Personal Services - Employee Benefits	11,219.12	10,564.40
		3XX	Purchased Professional and Technical Services	115.25	0.00
		4XX	Purchased Property Services	121,711.18	118,756.23
		5XX	Other Purchased Services	0.00	163.72
		6XX	Supplies and Materials	25,057.33	36,774.04
		7XX	Property and Equipment Acquisition	0.00	11,316.00
		810	Dues and Fees	0.00	7,271.68
		8XX	Other Expenditures	2,012.45	0.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	41,607.16	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	52,851.32	58,083.50
		2XX	Personal Services - Employee Benefits	6,476.40	6,006.28
		3XX	Purchased Professional and Technical Services	250.00	0.00
		4XX	Purchased Property Services	600.99	0.00
		5XX	Other Purchased Services	1,000.00	0.00
		6XX	Supplies and Materials	11,501.88	1,045.30



Trustees' Financial Summary

FY2005-06

Submit ID: 0133-91508764

08 Chouteau County
0133 Fort Benton Elem

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	62XX		Resources Transferred to Other School Districts or Cooper		
		920	Resources Transferred to Other School Districts or Cooper	2,851.86	2,022.17
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	21,127.49	17,905.00
		2XX	Personal Services - Employee Benefits	691.74	437.06
		4XX	Purchased Property Services	1,969.04	0.00
		6XX	Supplies and Materials	1,067.97	970.27
420	Title I, Part A, Improving Basic Programs				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	12,843.04	13,821.01
		2XX	Personal Services - Employee Benefits	2,890.60	3,933.98
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	2,066.12	0.00
710	School Sponsored Extracurricular Activities				
	27XX		Student Transportation Services		
		1XX	Personal Services - Salaries	765.61	885.53
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	6,895.90	6,663.50
		2XX	Personal Services - Employee Benefits	663.08	709.47
		4XX	Purchased Property Services	871.00	0.00
		5XX	Other Purchased Services	332.41	37.38
		6XX	Supplies and Materials	4,836.44	831.32
720	School Sponsored Athletics				
	27XX		Student Transportation Services		
		1XX	Personal Services - Salaries	3,713.55	3,606.98
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	16,070.00	16,510.00
		4XX	Purchased Property Services	14.98	0.00
		5XX	Other Purchased Services	90.00	109.50
		6XX	Supplies and Materials	16,201.04	3,930.34
910	Food Services				
	31XX		Food Services		
		3XX	Purchased Professional and Technical Services	33.34	0.00
		4XX	Purchased Property Services	556.47	4,320.67
		5XX	Other Purchased Services	0.00	182.00



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08 Chouteau County
0133 Fort Benton Elem

**** Recalculated ****

01 - General Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	7,974.63	9,288.11
810 Dues and Fees	0.00	254.75
8XX Other Expenditures	550.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,209,762.79	1,210,702.25

Schedule of Changes Worksheet

Beginning Fund Balance	152,386.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,208,888.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,210,702.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	150,572.46	(5)



Trustees' Financial Summary

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08 Chouteau County
0133 Fort Benton Elem

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	28,740.55	33,244.90
1113 District Levy - Heavy Motor Vehicles	45.11	33.84
1190 Penalties and Interest on Taxes	247.70	160.89
1510 Interest Earnings	360.84	677.94
1900 Other Revenue from Local Sources	0.00	1.10
2220 County On-Schedule Trans Reimb	2,985.84	1,361.25
3210 State On-Schedule Trans Reimb	2,370.16	1,071.63
3440 State HB20/SB417 Prop Tax Reimb	850.46	730.26
3444 State School Block Grant	3,395.05	3,420.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,995.71	40,702.66

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	41,741.18	39,398.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,741.18	39,398.75

Schedule of Changes Worksheet

Beginning Fund Balance		14,713.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		40,702.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		39,398.75	(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)		16,016.96	(5)



Trustees' Financial Summary

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08 Chouteau County
0133 Fort Benton Elem

**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	17.23	73.04
1611	National School Lunch Program	28,043.27	30,319.35
1623	Milk Sales	1,104.25	1,061.20
1632	Daily Adult Sales	2,548.40	2,342.00
1900	Other Revenue from Local Sources	12.50	0.00
3220	State Food Services Match	304.00	406.37
4550	Federal Child Nutrition	44,235.24	47,720.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>76,264.89</u>	<u>81,922.60</u>

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	52,154.91	48,087.88
	4XX Purchased Property Services	944.85	1,006.70
	5XX Other Purchased Services	150.55	59.80
	6XX Supplies and Materials	14,779.20	28,068.41
	7XX Property and Equipment Acquisition	0.00	5,500.00
	810 Dues and Fees	0.00	60.00
	8XX Other Expenditures	641.59	100.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>68,671.10</u>	<u>82,883.04</u>



Trustees' Financial Summary

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08 Chouteau County
0133 Fort Benton Elem

**** Recalculated ****

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,510.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						81,922.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						82,883.04	(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)						2,549.57	(5)



Trustees' Financial Summary

FY2005-06

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08 Chouteau County
0133 Fort Benton Elem

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,350.44	2,809.11
2240 County Retirement Distribution	128,908.15	108,384.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	130,258.59	111,193.85

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	71,430.41	75,594.25
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,679.64	1,709.68
222X Educational Media Services		
2XX Personal Services - Employee Benefits	958.86	908.42
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,540.78	5,371.78
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,040.23	4,247.60
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,825.26	1,913.11
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,435.07	15,181.07
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,286.97	7,967.72
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,086.51	2,631.66
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	244.16	428.56
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	65.49	100.34
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	818.55	930.66



Trustees' Financial Summary

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**08 Chouteau County
0133 Fort Benton Elem**

**** Recalculated ****

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	458.06	383.99
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	1,865.18	1,932.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>109,735.17</u>	<u>119,301.82</u>

Schedule of Changes Worksheet

Beginning Fund Balance					114,365.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,193.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					119,301.82	(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)					106,257.29	(5)



Trustees' Financial Summary

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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
600 Aggregate Reim/Indirects	
1510 Interest Earnings	26.92
601 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	60,390.00
603 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,350.00
604 Title V Part A	
4350 Title V, Part A, Innovative Programs	1,953.00
605 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,845.00
606 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	27,532.00
608 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	29,741.00
609 Miscellaneous State Grant	
3290 State - Other State Grants	920.00
610 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	2,726.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	128,484.60

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

PRC Program Function Object	2006 Value
601 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	52,677.19
2XX Personal Services - Employee Benefits	7,709.07
8XX Other Expenditures	3.74
	60,390.00
603 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,140.00



Trustees' Financial Summary

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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	2,210.00
	3,350.00
603 Subtotal	3,350.00
604 Title V Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	14,902.42
2XX Personal Services - Employee Benefits	2,232.33
6XX Supplies and Materials	3,011.98
810 Dues and Fees	7,270.01
21XX Support Services - Students	
1XX Personal Services - Salaries	100.00
2XX Personal Services - Employee Benefits	15.26
	27,532.00
604 Subtotal	27,532.00
605 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	760.00
5XX Other Purchased Services	190.30
6XX Supplies and Materials	292.70
810 Dues and Fees	602.00
	1,845.00
605 Subtotal	1,845.00
606 Title II, Part A, Teacher/Principal Train/Recruit	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	399.00
6XX Supplies and Materials	1,554.00
	1,953.00
606 Subtotal	1,953.00
608 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	20,752.32



Trustees' Financial Summary

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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	3,164.83
5XX Other Purchased Services	632.70
6XX Supplies and Materials	4,879.56
810 Dues and Fees	197.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	100.00
2XX Personal Services - Employee Benefits	14.59
	29,741.00
608 Subtotal	29,741.00
609 Miscellaneous State Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	911.71
5XX Other Purchased Services	8.29
	920.00
609 Subtotal	920.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 125,731.00



Trustees' Financial Summary

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**** Recalculated ****

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,567.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					128,484.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					125,731.00	(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)					8,321.03	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
600 Aggregate Reim/Indirects	26.92	0.00	26.92
601 Title I, Part A, Improving Basic Programs	60,390.00	60,390.00	0.00
603 Title IV, Part A, Safe & Drug-Free	3,350.00	3,350.00	0.00
604 Title V Part A	1,953.00	27,532.00	-25,579.00
605 Title II, Part D, Ed Technology	1,845.00	1,845.00	0.00
606 Title II, Part A, Teacher/Principal Train/Recruit	27,532.00	1,953.00	25,579.00
608 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	29,741.00	29,741.00	0.00
609 Miscellaneous State Grant	920.00	920.00	0.00
610 State OTO Energy Cost Relief and Transportation	2,726.68	0.00	2,726.68
Total	<u>128,484.60</u>	<u>125,731.00</u>	<u>2,753.60</u>



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**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	6,173.94	2,497.38
1113 District Levy - Heavy Motor Vehicles	7.32	2.42
1190 Penalties and Interest on Taxes	29.71	22.05
1340 Fees for Adult Education	400.00	435.00
1510 Interest Earnings	56.68	189.97
3440 State HB20/SB417 Prop Tax Reimb	102.16	30.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,769.81	3,177.67

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,600.00	3,200.00
4XX Purchased Property Services	0.00	71.50
5XX Other Purchased Services	306.48	0.00
6XX Supplies and Materials	968.10	651.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,874.58	3,923.37

Schedule of Changes Worksheet

Beginning Fund Balance					7,028.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,177.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,923.37	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,282.63	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2.25	4.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.25	4.45

Schedule of Changes Worksheet

Beginning Fund Balance	158.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.45	(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)	163.30	(5)



Trustees' Financial Summary

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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	20,138.47	19,419.47
1113 District Levy - Heavy Motor Vehicles	0.00	19.72
1190 Penalties and Interest on Taxes	128.46	70.97
1510 Interest Earnings	171.52	799.56
3281 State Technology Aid	4,094.43	6,468.29
3440 State HB20/SB417 Prop Tax Reimb	324.40	252.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,857.28	27,030.85

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	4,524.16	240.00
4XX Purchased Property Services	9,312.11	227.50
6XX Supplies and Materials	3,104.99	14,605.61
25XX Support Services - Business		
6XX Supplies and Materials	450.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,391.26	15,073.11

Schedule of Changes Worksheet

Beginning Fund Balance	20,431.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,030.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,073.11	(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)	32,389.10	(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	139.78	379.20
3445 State Combined Fund School Block Grant	3,361.20	3,386.75
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	3,534.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,500.98	7,300.14

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
810 Dues and Fees	0.00	1,772.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,772.04

Schedule of Changes Worksheet

Beginning Fund Balance	11,900.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,300.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,772.04	(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)
	17,428.47	(5)



Trustees' Financial Summary

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**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	286.07	151.79
1113 District Levy - Heavy Motor Vehicles	88.54	0.00
1190 Penalties and Interest on Taxes	90.89	74.69
1510 Interest Earnings	7.46	16.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	472.96	243.27

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	706.87	0.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	420.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	706.87	420.00

Schedule of Changes Worksheet

Beginning Fund Balance	472.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	243.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	420.00	(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)	296.23	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	52,851.32	43,116.04
XX	39X 1XXX	112 Certified Teacher Staff Salaries	21,127.49	17,905.00
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	426,972.53	429,757.55
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	8,090.19
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	2,058.55
XX	XXX 26XX	41X Energy Utility Services	59,794.08	58,709.71
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	41,607.16	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,464.58
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,464.58

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,153.54
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,548.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	67,157.25
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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**** Recalculated ****

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	58,083.50	0.00	0.00	0.00	
280	1XXX	2XX	6,006.28	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,045.30	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,022.17	0.00	0.00	0.00	
Totals			67,157.25	0.00	0.00	0.00	67,157.25



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**** Recalculated ****

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

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**** Recalculated ****

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	162,000.00	0.00	0.00	0.00	162,000.00
Buildings	2,847,945.49	0.00	6,350.00	0.00	2,854,295.49
Machinery And Equipment	182,190.22	0.00	10,466.00	0.00	192,656.22
Totals at historical cost	3,192,135.71	0.00	16,816.00	0.00	3,208,951.71
Less Accumulated depreciation for:					
Building Accum	2,063,124.92	0.00	36,312.92	0.00	2,099,437.84
Machinery And Equipment Accum	71,120.46	0.00	9,214.79	0.00	80,335.25
Total accumulated depreciation	2,134,245.38	0.00	45,527.71	0.00	2,179,773.09
Governmental activities, capital assets, net	1,057,890.33	0.00	-28,711.71	0.00	1,029,178.62

* 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)	2,161.21	0.00	0.00
Support Services Students (21XX)	0.00	0.00	0.00
Support Services Staff (22XX)	0.00	0.00	0.00
General Administration (23XX)	2,653.18	0.00	0.00
School Administration (24XX)	0.00	0.00	0.00
Financial Administration (25XX)	0.00	0.00	0.00
Operations and Maintenance (26XX)	40,713.31	0.00	0.00
Transportation (27XX)	0.00	0.00	0.00
Total Depreciation for FY2006	45,527.70	0.00	0.00



Trustees' Financial Summary

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**** Recalculated ****

	(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	9,892.62	1,931.98	0.00	0.00	11,824.60	0.00	11,824.60
Total Governmental Activity							
Long-Term Liabilities	9,892.62	1,931.98	0.00	0.00	11,824.60	0.00	11,824.60

* 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.